



ANNUAL BUDGET
2008 FISCAL YEAR

CITY OF BRYAN, TEXAS

Cover Page



This budget will raise more total property taxes than last year's budget by \$1,745,104, or 9.4%, and of that amount \$563,290 is tax revenue to be raised from new property added to the tax roll this year.

The above statement is required by Section 102.005(b), Loc. Gov. Code as amended by HB 3195 of the 80th Texas Legislature.



Mission Statement

"The City of Bryan is committed to providing financially efficient municipal services to improve the quality of life and develop a community where all citizens are proud to live."

Strategic Areas of Emphasis

1. **Image:** Create an environment where our citizens are proud of where they live, and Bryan is recognized as a city that offers an outstanding quality of life.
2. **Infrastructure:** Maintain the existing, upgrade the deficient, and plan for future demands.
3. **Growth:** Provide, maintain, and promote a healthy economic environment for quality residential, commercial and retail growth with a focus on community needs.
4. **Diversity:** Create an environment where all citizens are involved to ensure participation in governance and the community.
5. **Public Safety:** Create an environment where all residents of Bryan live in a safe, aesthetically pleasing community where their lives and property are protected through efficient public safety services.
6. **Education:** Create an environment where all citizens are informed and educated about city issues, policies, and initiatives and where the education needs of the community are met by educational entities.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Bryan
Texas**

For the Fiscal Year Beginning

October 1, 2006

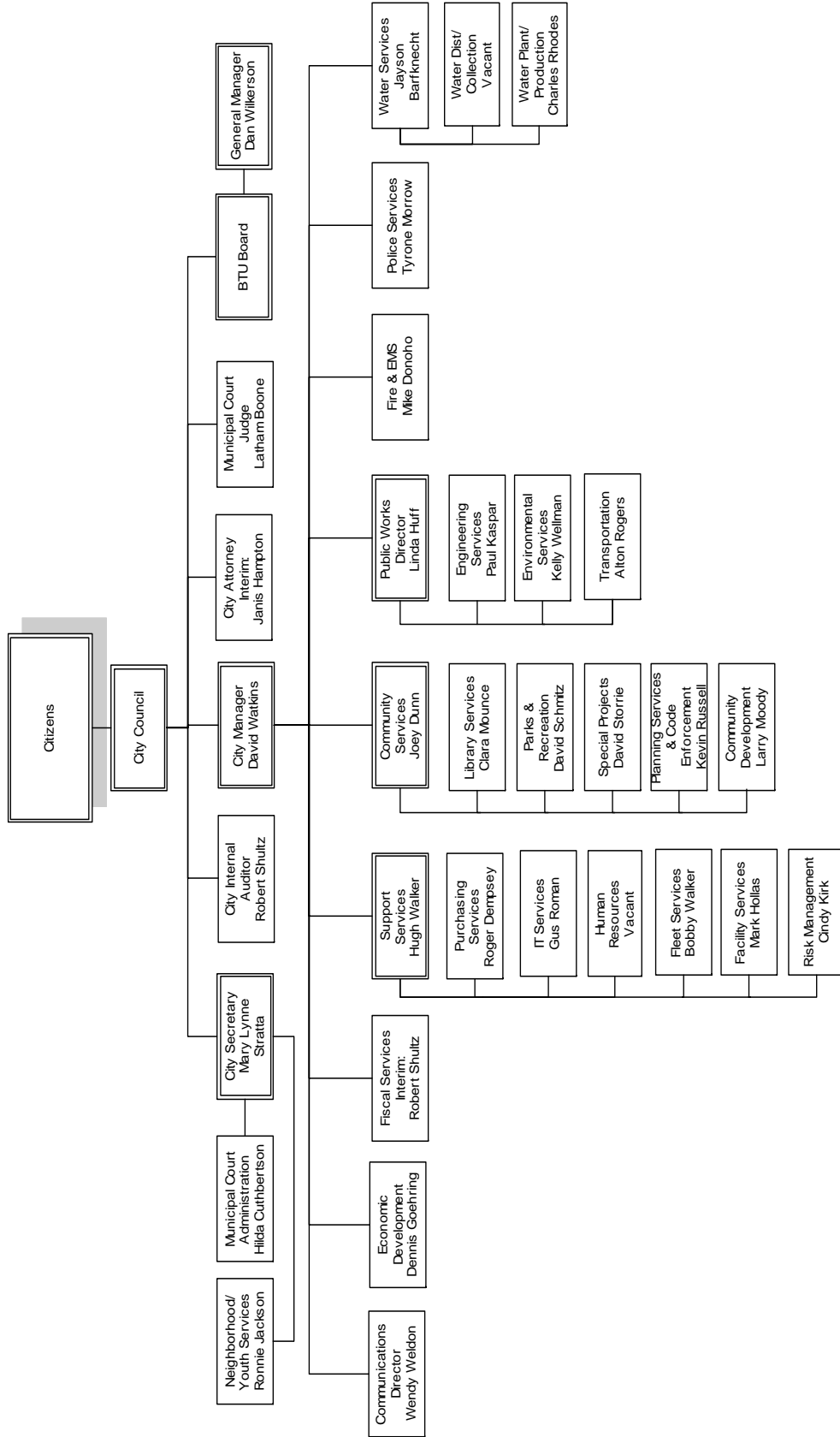
President

Executive Director

City of Bryan

Organizational Chart

Effective October 1, 2007



CITY OF BRYAN, TEXAS

PRINCIPAL CITY OFFICIALS

Elected Officials

Mayor	Mark Conlee
Council Members	Ann Horton, Single Member District 4, Al Saenz, Single Member District 1 Paul Madison, Single Member District 2 Jason Bienski, Single Member District 3, Mayor Pro Tem Ben Hardeman, Single Member District 5 Mike Southerland, At Large Place 6

City Administration

City Manager	David Watkins
Deputy City Manager	Hugh Walker
Deputy City Manager	Joey Dunn
Public Works Director	Linda Huff
City Secretary	Mary Lynne Stratta
Interim City Attorney	Janis Hampton
City Internal Auditor	Robert Shultz
BTU General Manager	Dan Wilkerson
Fire Chief	Mike Donoho
Police Chief	Tyrone Morrow
Interim Chief Financial Officer	Robert Shultz
Human Resources Manager	Vacant
Risk Management Director	Cindy Kirk
Information Technology Director	Gus Roman
Public Information Officer	Wendy Weldon
Neighborhood/Youth Services Manager	Ronnie Jackson
Municipal Court Coordinator	Hilda Cuthbertson
Director of Environmental Services	Kelly Wellman
Water Distribution & Collection Manager	Jayson Barfknecht
Water Production & Plant Manager	Charles Rhodes
Library Services Manager	Clara Mounce
Facilities Manager	Mark Hollas
Fleet Manager	Bobby Walker
Planning Services Manager	Kevin Russell
Purchasing Agent	Roger Dempsey
Emergency Management Coordinator	Jerry Henry
Building Services Manager	Danny Sikorsky
Parks and Recreation Manager	David Schmitz
Community Development Manager	Larry Moody

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

COMMUNITY PROFILE

HISTORY

Like many Texas communities in the mid- and late-19th century, the City of Bryan began as a small-town stop along the state's expanding railway system. But almost from the beginning, Bryan was different; it quickly distinguished itself from the many other railway stops across the state by flourishing into a vibrant--and permanent--center of business and trade.

In the nearly 140 years since Bryan's founding, many Texas railroad stops became nothing more than ghost towns. But the optimistic spirit and determination that built Bryan in its early years continues to define Bryan today. It is a community that successfully couples dynamic growth with historic importance.

Although Bryan residents voted in 1867 to incorporate, the town was not formally incorporated until an act of the Texas Legislature in 1872. The City of Bryan Charter stipulates that the council/manager form of government be utilized. The seven-member city council consists of a mayor and six council members; the mayor and one councilmember are elected at-large with the other five are elected from single-member districts. The mayor and council members are elected for alternating three-year terms with six-year term limits. The role of the City Council is to enact ordinances and resolutions, adopt regulations, and set policy direction for the conduct of the affairs of the city.

The City Council, by majority vote, appoints the City Manager, City Secretary, City Attorney, City Internal Auditor and Municipal Court Judge. The City Manager is responsible and accountable for the routine administration and direction of the municipal organization.

The City offers a full array of municipal services, including Police, Fire, EMS, Traffic and Transportation, Building and Development, Municipal Court, Library Services, and Parks and Recreation. Support services are provided internally to City departments by Fiscal Services, Human Resources, Purchasing, Fleet, Legal, Facilities and Information Technology. Besides tax supported services, the City also provides utilities (electric, water, wastewater, and solid waste), Risk Management, Community Development and a municipal airport.

The City of Bryan has something for everyone. It really is:

"The Good Life, Texas Style."™



CITY OF BRYAN, TEXAS FISCAL YEAR 2008

COMMUNITY PROFILE

LOCATION

Bryan-College Station is located in Brazos County in east central Texas, just north of Houston, in an area referred to as the Brazos Valley. It is found in the center of what is sometimes referred to as the Texas Triangle, a triangle formed by the metropolitan areas of Dallas-Fort Worth, Austin, Houston and San Antonio.

County boundaries are formed by the Brazos River on the west and the Navasota River on the east. The area has elevations ranging from 200 to 400 feet MSL.

Bryan and College Station are cities similar in size, having a combined estimated population of approximately 143,000. Brazos County has a population of over 161,000. The cities have separate city governments, as well as police and fire protection; however, the "closest available unit" from either city is available for their citizens' utmost protection.

Access is easy from Bryan-College Station to over 14 million people and the bulk of Texas commerce. Eighty percent of the Texas population resides within a 200 mile radius.

Distance to:	Austin	104 miles	Houston	92 miles
	Dallas-Fort Worth	180 miles	San Antonio	166 miles



CITY OF BRYAN, TEXAS FISCAL YEAR 2008

COMMUNITY PROFILE

GENERAL INFORMATION

Date of Incorporation	1871
Form of Government	Council-Manager
Corporate Limits, in square miles	43.7 sq. miles
Lane miles of streets (paved)	646
Fiscal Year	October 1 - September 30

PARKS

The City operates over thirty-five parks, two athletic complexes, a recreation/community center, an aquatic center, three neighborhood pools, a covered tennis complex, an open-air performance facility and two cemeteries. Our parks offer everything from playgrounds, picnic areas and pavilions, walking trails, horseshoe pits, two in-line hockey rinks, tennis courts and covered basketball pavilions.

PUBLIC LIBRARIES

Public Library locations	2
Genealogy/history center locations	1

FIRE PROTECTION

Number of Stations	4
Number of sworn personnel (FTEs, FY2008 Adopted Budget)	110

POLICE PROTECTION

Number of Stations	1
Number of sworn personnel (FTEs, FY2008 Adopted Budget)	126

ELECTRIC SYSTEM (MUNICIPAL)

Atkins Street Power Plant capacity	139 Megawatts
Roland C. Dansby Power Plant capacity	157 Megawatts
Number of substations	9
Miles of distribution lines	638
Miles of transmission lines	115
Number of connections	34,678
Average use per residential customer during the year (Kilowatt hours/month)	1,011
Average electric bill per residential customer during the year-per month	\$92.46

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

COMMUNITY PROFILE

ELECTRIC SYSTEM (RURAL)

Number of connections	14,416
Number of substations	12
Miles of distribution lines	1,452
Average use per residential customer during the year (Kilowatt hours/month)	1,471
Average electric bill per residential customer during the year-per month	\$131.82

WATER SYSTEM

Number of wells	10
Combined capacity of wells (gallons/day)	36,000,000
Ground storage capacity (gallons)	9,000,000
Elevated storage capacity (gallons)	4,000,000
Miles of water lines	410
Average consumption (gallons/day)	8,123,887
Maximum consumption (gallons/day)	24,741,000
Number of connections	21,461
Gallons of water made available for sale during the year	3,333,127,000
Gallons of water sold during the year	2,965,218,600

WASTEWATER SYSTEM

Number of treatment plants	3
Combined capacity of plants (gallons/day)	12,750,000
Miles of lines	378
Average treatment flow (gallons/day)	7,798,565
Number of connections	20,461

PROPERTY TAX RATES

Brazos County	\$0.4650
City of Bryan	\$0.6364
Bryan Independent School District	\$1.2900
Total tax rate (per \$100 of assessed value)	\$2.3914

COMMUNITY PROFILE

<u>Name of Taxpayer</u>	<u>Nature of Property</u>	2007 Assessed Valuation ⁽¹⁾	% of Total Assessed Valuation
Verizon Communications, Inc.	Communication	\$25,309,160	.79%
Campus Lodge of Bryan LTD	Real estate/apartment leasing	24,635,940	.77%
Dowell Schlumberger Inc	Oil & Gas Industry	24,511,930	.76%
Wal-Mart/Sam's	Retail	21,999,690	.67%
Southwest Signature Park	Real estate/apartment leasing	20,575,600	.64%
BJ Services CO USA	Oil & Gas Industry	17,731,480	.55%
ACC (Aggie Station) LP	Real estate/apartment leasing	16,925,900	.53%
Tejas Center, Ltd.	Retail	16,590,190	.52%
Adam Development Properties LP	Real estate	15,875,030	.50%
Presidio Bryan Apts LP	Real estate/apartment leasing	15,676,790	.49%

Total Applicable Sales Tax Rate	8.25%
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Fiscal Year	Number of Employees
FY02	9,500,000
FY03	10,200,000
FY04	10,800,000
FY05	11,800,000
FY06	13,500,000
FY07	13,500,000

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

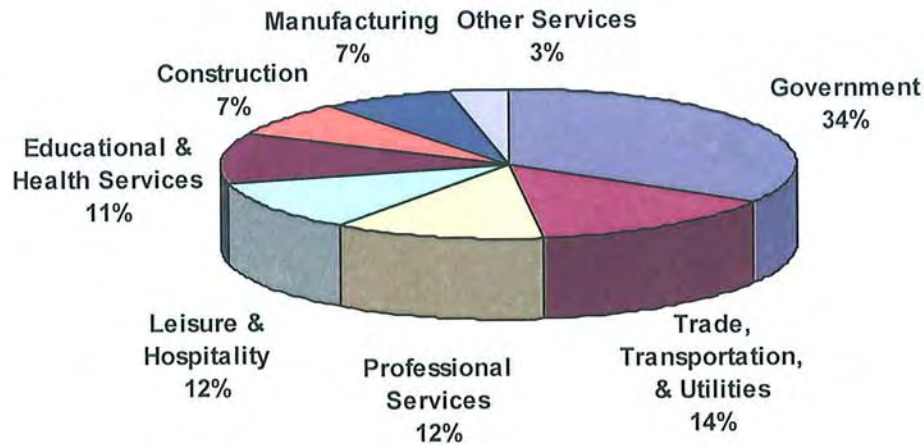
COMMUNITY PROFILE

TOP TEN EMPLOYERS

Employer	Products	Number of Employees
Texas A & M University	Educational	16,248
Bryan Independent School District	Educational	1,949
St. Joseph Hospital	Health Care	1,949
Sanderson Farms	Food Processing	1,539
College Station I.S.D.	Educational	1,400
Reynolds & Reynolds	Computers	959
City of Bryan	Government	889
City of College Station	Government	865
Brazos County	Government	751
Wal-Mart	Retail	650

Source: Research Valley Partnership

Employment By Industry



Source: Texas Workforce Commission

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

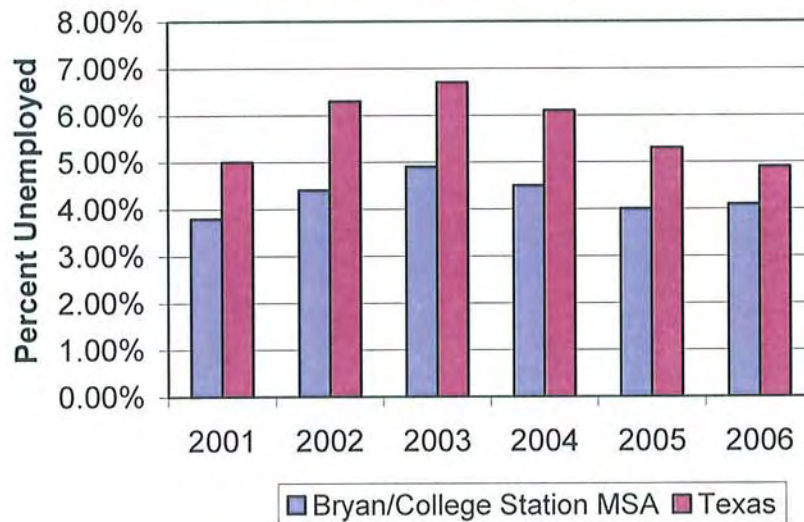
COMMUNITY PROFILE

LABOR FORCE

Bryan-College Station MSA	2004	2005	2006	2007
Labor Force	101,572	103,724	104,990	104,656
Unemployed	4,534	4,176	4,248	4,291
Unemployment Rate	4.5%	4.0%	4.1%	4.1%
Employed	97,038	99,548	100,741	100,361
Texas				
Labor Force	11,035,379	11,225,882	11,451,947	11,487,496
Unemployment Rate	6.1%	5.3%	5.1%	4.90%

Source: U.S. Department of Labor-Bureau of Labor Statistics

Unemployment Rate Comparison



CITY OF BRYAN, TEXAS FISCAL YEAR 2008

COMMUNITY PROFILE

POPULATION AND DEMOGRAPHICS

TOTAL POPULATION

	1980	1990	2000	2007
Texas	14,229,191	16,986,510	20,851,820	23,507,783
Brazos County	93,488	121,862	152,415	159,006
Bryan/CS MSA	44,200	55,002	65,660	192,152

Source: Texas Workforce Commission

POPULATION BY AGE

Under 19 years	38.4%
20-24 years	15.3%
25-34 years	29.7%
35-54 years	33.8%
60 and over	28.2.0%

Median Age 30.6 years

Source: Demographics Now

HOUSEHOLD INFORMATION

Average house value	\$135,100
Per Capita Income	\$16,565
Average Household Income	\$46,549

Source: Demographics Now

UNIVERSITY ENROLLMENT

Texas A&M University	47,000
Blinn College – Bryan Campus	13,000

Source: Texas A&M University and Blinn College

CLIMATE INFORMATION

Annual Rainfall	39.1 Inches
Minimum Temperature - January	39° F
Maximum Temperature - July	94° F
Average Temperature	68° F

Source: Texas Cooperative Extension-Texas A&M University System, Wikipedia

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

COMMUNITY PROFILE

DIRECTORY OF CITIZEN BOARDS, COMMISSIONS & COMMITTEES

Bryan City government offers a number of ways for its citizens to become actively involved in government business. Bryan citizens may apply to serve on one of many boards, commissions and committees. Membership is open to all Bryan citizens and members are appointed by the Bryan City Council. Applications are solicited once per year or on an as needed basis.

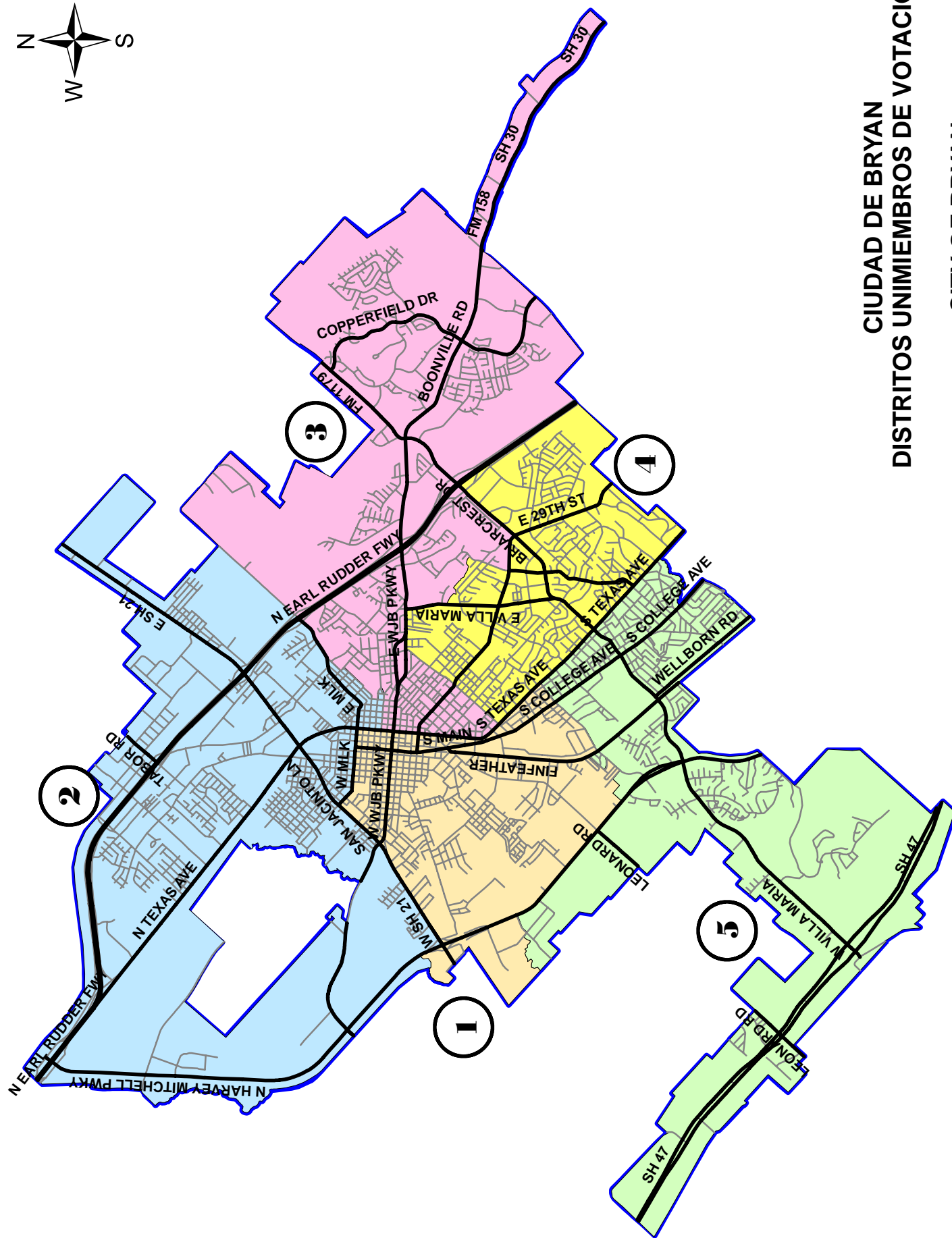
- Board of Adjustments and Appeals
- Board of Sign Control and Appeals
- Bryan Business Council, Inc.
- Bryan Cemeteries Advisory Board
- Bryan-College Station Public Library System
- Bryan Texas Utilities Board
- Building and Standards Commission
- Civil Service Commission
- Commissioners of Housing Authority
- Community Development Advisory Committee
- Community Development Downtown Loan Committee
- Coulter Airfield Advisory Committee
- Historic Landmark Commission
- Joint Relief Funding Review Committee
- Neighborhood/Youth Services Advisory Board
- Parks and Recreation Advisory Board
- Planning and Zoning Commission
- The Research Valley Partnership Board of Directors
- Zoning Board of Adjustment

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

COMMUNITY PROFILE

In addition to the City of Bryan citizen boards, commissions and committees, the Bryan City Council also appoints a number of individuals to serve on a variety of community and regional bodies. Persons appointed to these positions serve as official representatives of the City to the groups. As with the City of Bryan boards, commissions and committees, the restrictions, qualifications, and length of term varies greatly across the groups. The following is a list of the community and regional groups that the city council appoints representatives to:

- 9-1-1 Board of Directors (Councilmembers)
- Blinn College Advisory Board (Councilmembers)
- Brazos Animal Shelter Board of Directors
- Brazos County Appraisal District Board of Directors
- Brazos County Public Health Board (Councilmembers)
- Brazos Valley Convention and Visitors Bureau Executive Board
- Brazos Valley Council of Governments (BVCOG) - Intergovernmental Agencies Committee (Councilmembers)
- Brazos Valley Groundwater Conservation District
- Brazos Valley Solid Waste Management Agency (BVSWMA) (Mayor is always one of the two appointees)
- Bryan Business Council (Non voting Council liaison)
- Bryan City Council/TAMU Student Senate Liaison (Councilmembers)
- Bryan/College Station Chamber of Commerce Transportation Committee (Councilmembers)
- Bryan/College Station Metropolitan Planning Organization Board (Mayor is always the appointee)
- Bryan/College Station Metropolitan Planning Organization Technical Advisory Committee (City Staff)
- City of Bryan Audit Committee (Councilmembers/BTU Board members)
- City of Bryan/Bryan ISD Committee (Councilmembers)
- City of Bryan Emergency Management (Fire Services representative)
- City of Bryan Higher Education Authority
- City of Bryan Investment Committee
- College Station/Bryan/Brazos County Legislative (Intergovernmental) Committee (Councilmembers)
- Community Relations Steering Committee (Councilmembers)
- Joint Visitors Center Task Force (Councilmembers)
- Tax Increment Reinvestment Zone #8 Board
- Tax Increment Reinvestment Zone #10 Board
- Texas Municipal Power Agency (appointed by BTU Board)
- Texas Municipal Power Agency Regional Park Committee (Councilmembers)
- Texas Workforce Commission (Councilmembers)
- Twin Cities Endowment, Inc.
- Villa Maria Underpass Mural Committee (Councilmembers)



**City of Bryan, Texas
Fiscal Year 2008
Annual Budget**

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CITY OF BRYAN
The Good Life, Texas Style.™

October 1, 2007

Honorable Mayor and City Council:

In accordance with the Bryan City Charter, and on behalf of the management team and City staff, I am pleased to present the City of Bryan Adopted Fiscal Year 2007-2008 (FY2008) Annual Budget totaling \$265,368,850 for all funds. The budget document is an important planning tool for the City Council and provides the City staff with direction and resources to accomplish the Council's goals.

The FY2008 budget includes \$254,169,885 in revenue and \$265,368,850 in expenses. The difference between revenues and expenditures is being funded with available fund balances from three funds: the Drainage Fund, the TIRZ #10 Fund, and the BTU.

As proposed, the FY2008 budget is estimated at a 4.39 percent increase over the adopted FY2007 budget. The property tax rate is proposed to remain at 63.64 cents per \$100 of assessed valuation, which is the seventh year in a row at this rate. The budget includes a focus on the Council's most recent areas of emphasis or priorities, including image, infrastructure, growth, education, public safety, and diversity. The following text addresses each of these initiatives and the budget focus.

Image

The City's image addresses perception, appearance, and history. Each of these attributes presents different opportunities to enhance the City's image. By relying upon public education, the City can address prevalent misperceptions, and address areas identified within the citizen satisfaction rating survey.

Management remains committed to filling the vacant Public Information Officer position with a talented and energetic individual who can assist with perception concerns. Most recently, the City has released the 2007 Water Calendar, began a 12-page series for the *Images* publication, and continued to rely upon Channel 16 and other communication tools to share public information. The proposed budget also includes \$25,000 to fund improvements to the Council Chambers, which will enhance the City's ability to communicate with the public.

Staff has already embarked on a heightened campaign to address the City's appearance, which includes a stepped up right-of-way effort. The proposed budget includes an additional \$100,000 for right-of-way maintenance and an additional \$48,000 for dangerous structure demolition. To further right-of-way efforts, a review of the City's maintenance strategy is being conducted and will be part of the FY2008 budget.

Code enforcement is an important component of the City's appearance and beautification, and the proposed budget includes over \$160,000 in increased funding towards this effort. Funding will address personnel costs, including the addition of support staff and necessary resources to accomplish duties and responsibilities associated with code enforcement. While code enforcement education remains important, the City will become more aggressive in the enforcement of codes.

Part of Bryan's identity is its history, which includes historic Downtown. The Downtown Façade program will be re-established in the FY2008 budget year to allow public-private partnerships to target, protect, and showcase the City's historic features. Additionally, such efforts will assist with Bryan's renewed focus on retail, which extends to all parts of the community.

Infrastructure

Based on the Council's retreat discussion, infrastructure includes physical attributes – such as streets, sidewalks, drainage, water, wastewater, and electrical – and organizational attributes, which relate to each department's structure and the City organization as a whole.

As with many growing, older communities, the City of Bryan faces infrastructure issues, including the need for additional resources in the areas of streets, sidewalks, drainage, water, and wastewater. City staff continues to evaluate and develop plans to address issues with the City's streets, sidewalks, and drainage, and recently has hired additional staff to assist with this initiative. The addition of a Public Works Director and a Transportation Manager will aid in the promotion of these efforts. New expertise will provide opportunities to evaluate operations, including organizational structure. Current funding in departments, such as Transportation and Drainage Services, are being reviewed to ensure budgeted resources are properly directed to address infrastructure issues.

In the last few years, the Council has expressed a strong desire to streamline effectiveness with enterprise funds, including the Water Services Department. Recently, a new position, Water Services Utilities Director, was filled and an enhanced focus on water infrastructure is being established. Through past action, the City Council provided needed resources to increase success in all areas of water, and in particular, with inflow and infiltration (I&I) – but the magnitude of the issue is great. The proposed FY2008 budget provides continued resources to this effort.

To ensure infrastructure success, City staff is revising the City's planning methods. One change will include the development of a five-year capital improvement plan (CIP). Such documents can serve as the roadmap to address existing and future infrastructure needs. At the same time, staff will evaluate maintenance plans to be assured the most effective and efficient systems are in place.

Growth

In the last year, the City of Bryan has realized development projects unparalleled in the City's history. The City Council's foresight and vision to attract The Texas A&M Health Science Center (HSC) to Bryan is a tremendous success. While the HSC will provide research and higher education components, the residual impact on the City's Westside is incalculable. According to information provided by HSC staff, within the next three years the economic impact will be over \$1 billion.

Lauth Construction's announcement and current construction of retail development on the east side, including a Target®, will significantly impact the City's property and sales tax base. As additional retail development is attracted to this area, the City will continue to benefit from additional growth.

Even more recently, the City has contacted the Buxton Group to obtain assistance in targeting retail in Bryan. Staff, including the Economic Development Director and the Bryan Business Council, is refocusing efforts to ensure the City's retail sales tax base is enhanced. Partnerships with the Downtown Bryan Economic Development Association (DBEDA), The Research Valley Partnership (TRVP), and the Chamber of Commerce are instrumental to support, diversify, and grow existing and new business. The proposed FY2008 recommends continued partnerships with these agencies.

The City's premier developments, including Traditions and Miramont, remain cornerstones to the community's west and east sides. New development – of many types – is being attracted to these areas, which benefits the City's property and sales tax base.

Education

Education is a two-fold component to Bryan's success as it addresses learning and public information. From a learning perspective, the City of Bryan's partnerships with Bryan Independent School District (BISD), Blinn College, and Texas A&M University System are critical to the community's success. The City should continue to look at partnership opportunities with these entities. For example, the proposed FY2008 budget includes funding assistance to the Easterwood Airport at Texas A&M and additional funding towards enhancement of the George Bush Presidential Library and Museum.

The BISD continues to grow, which requires the City to be aware of infrastructure needs. For example, with construction of two new BISD campuses, Rudder High School and Davila Middle School, the City plays a role in providing water and sewer service, as well as access to the facilities. The proposed FY2008 recognizes these needs.

As addressed with the Image section (above), public education to change perceptions about the City's image is paramount. The proposed FY2008 budget includes continued funding for the various citizen academies, resources devoted to neighborhood associations, and public education through such mediums as Channel 16, *Living & Learning*, and other publications. While part of an education campaign is to increase citizens' involvement, another component is to inform and

educate citizens about City issues, policies, and initiatives. Funding in the proposed budget is provided to address the education priority.

Public Safety

For the last two years, the Bryan City Council has provided funding to prepare for the opening of Fire Station #5. Funding mostly has been dedicated to personnel and design of the new station. During FY2008, capital funds are programmed for the construction of the new fire station. Additionally, several other positions and capital items are being recommended for funding as the City continues to address new growth and prepare for the future. These improvements should enhance the City's ISO (Insurance Services Office) rating, which has an impact on homeowners' property insurance as it relates to fire protection. Within the proposed budget, the Fire Department's recommended requests total well over \$400,000.

Similar to the Fire Department, the Police Department realizes new positions within the proposed FY2008 budget. As crime and the perception of crime continue to increase, the proposed budget provides additional resources to enable the Police Department to continue to enhance its efforts. It is notable to mention that prior to the new fiscal year, Bryan's new police chief will be on board; the new chief has had tremendous past success, including developing strong relationships with neighborhoods. Recommended for new funding to the Police Department includes over \$200,000 additional funds for personnel plus \$365,418 for new vehicles, which are programmed to be purchased through the proposed capital replacement plan.

Stronger partnerships with neighborhood associations and other groups are being recommended as necessary to reduce crime. The Youth & Neighborhood Services Coordinator has made great strides in developing relationships with neighborhood associations, and the proposed budget allows this effort to continue while providing opportunities to forge relationships in other areas.

Diversity

Bryan is rich in diversity of many varieties, including age, race, and ethnicity. To create a vibrant community with a high quality of life for all residents, resources are needed to continue existing programs and identify new efforts. The proposed FY2008 budget includes additional funding for books and other library materials, which are important multi-culturally.

Parks, greenways, and green space create gathering places for all residents and are important to a diverse community. As proposed, the FY2008 budget provides additional funding to enhance parks and recreational programming, and at the same time, continues to provide funding for multi-cultural events such as the Texas Reds Festival and Holiday Magic.

The community, including Bryan, College Station, and Texas A&M, continues to experience growth in diversity. To be assured Bryan staff has a better understanding of diversity and is prepared to relate with diverse cultures, the proposed budget includes training for such training initiatives.

Economic Outlook

Growth in Bryan has continued in the past year. Our City has historically been dependent upon the stability of three service areas: Government, higher education, and health care. These sectors have allowed our City to remain somewhat insulated from economic conditions that may negatively impact revenue streams. Indicators of growth include a steady population growth, building activity in the retail and housing markets, a steady unemployment rate, and steady ad valorem and sales tax revenues. Continued growth will necessitate additional resources to maintain service levels to the citizens and visitors of Bryan. The City will continue to seek additional revenues through grants and partnerships and will closely monitor legislation at both the state and federal level to determine the impact of legislation on the City's revenues.

Conclusion

The proposed FY2008 budget enables the City to provide continued quality services while addressing recent areas of emphasis developed by the City Council. As with all budgets, this proposed budget is a dynamic document and a work in progress that is not complete until reflecting the Council's will and ultimately adopted by the City Council. However, as proposed, I am confident we can provide services Bryan residents expect and deserve.

I want to personally express my appreciation to the City staff who assisted with this process, and in particular thank the Fiscal Services Department for the effort to present a sound and thorough document. The teamwork dedicated to this document represents the success the City staff can realize by working together.

Finally, I would like to thank the City Council for their visionary leadership, which provided the necessary direction as we prepared the proposed FY2008 budget. I look forward to your final review and input as you make decisions to adopt the City of Bryan 2007-2008 Fiscal Year Budget.

Respectfully submitted,



David F. Watkins
City Manager

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

INTRODUCTION

BUDGET DOCUMENT KEY ELEMENTS

The following is a summary of key elements included in the City of Bryan fiscal year 2008 approved budget. The 2008 fiscal year begins October 1, 2007 and ends September 30, 2008. The City Council adopts the budget annually by passage of an appropriations ordinance, which provides a complete program of action for the ensuing fiscal year. The plan contains the goals of the City Council, and the City Manager's program to meet these goals. This budget was created by staff in partnership with the City Council, with the focus of fulfilling the City's mission statement and supporting the strategic initiatives for the community as defined by the Council at the beginning of the budget process. Supporting mission statements and goals for each of the City departments are found within the fund sections of the budget document.

Budgets are prepared for the full range of municipal services provided by the City: public safety, community services, utility services, aviation, public infrastructure, general administrative and support services.

Annual operating budgets are adopted for the General Fund, Special Revenue Funds, and the General Obligation Debt Service Fund. Budgets for the Capital Projects Funds are legally adopted for the specific uses prescribed by the debt issuance ordinance using project length budgeting rather than a fiscal year basis. The budgets for the Enterprise Funds and Internal Service Funds are adopted as a financial plan and guide (budget and financial plan are used interactively).

BUDGET DOCUMENT STRUCTURE

This budget is presented in four sections:

1. First is the City Manager's transmittal letter, which is a concise picture of the budget as a whole.
2. Second is the Budget Overview, which includes the City's mission statement, geographic description and describes the budget process and policies.
3. The third section is the Financial Section which includes a narrative and graphical summary of all funds, including the General Fund, Enterprise Funds, Internal Service Funds, Special Revenue Funds, and the Debt Service Fund. Each fund includes a fund narrative, fund financial summary, detail of revenues and expenditures by department and division. Each division provides a description of services provided, service level objectives for Fiscal Year 2008, accomplishments for Fiscal Year 2007, key performance indicators, and financial data.

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

INTRODUCTION

- General Fund departments are listed within their organizational component in the budget document. General Fund departments include:
 - General Administration
 - Executive Services
 - Internal Audit
 - City Secretary
 - Council Services
 - Payments to Outside Agencies
 - Public Information Office
 - Neighborhood/Youth Services
 - Municipal Court
 - Legal Services
 - Support Services
 - Fiscal Services
 - Information Technology
 - Purchasing
 - Human Resources
 - Fleet Services
 - Facility Services
 - Community Services
 - Special Projects
 - Bryan-College Station Library System
 - Planning Services
 - Parks and Recreation
 - Building Services
 - Public Works
 - Public Works Administration
 - Engineering Services
 - Transportation/Drainage
 - Public Safety
 - Police Services
 - Fire Services
- Enterprise Funds include:
 - Water Fund
 - Wastewater Fund
 - Solid Waste Fund
 - Bryan Texas Utilities
 - City Electric
 - Rural Electric
 - Airport Fund
 - Bryan Commerce & Development

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

INTRODUCTION

- Internal Service Fund includes:
 - Self Insurance Fund
 - Special Revenue Funds include:
 - Community Development
 - Hotel/Motel Tax Fund
 - Oil and Gas Fund
 - Court Technology Fund
 - Street Improvement Fund
 - Drainage Fund
 - Special Projects Fund
 - Tax Increment Financing Zone #8
 - Tax Increment Financing Zone #10
 - Tax Increment Financing Zone #19
 - Tax Increment Financing Zone #22
 - Debt Service Fund
4. The fourth section is the Appendix, which is a collection of supplementary material including the Tax Rate Ordinance, Appropriation Ordinance, and utility rate ordinances/resolutions. Also included are a Glossary of Terms and listing of Acronyms to assist the reader with unfamiliar terminology and abbreviations.

The budget document is designed to give both decision makers and citizens a better view of the resources utilized by the City in providing the highest level of services to the community.

FINANCIAL STRUCTURE

The accounts of the City are organized on the basis of funds and account groups, each of which operate separately and independently of each other. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses. Following is a description of the various funds and account groups:

Governmental Fund Types – Governmental funds are used to account for general government operations and include the General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, and Permanent Funds.

General Fund: The General Fund is the general operating fund and is used to account for all financial transactions not properly included in other funds. Resources are generated through property tax, sales tax, other general taxes, franchise fees, fines, licenses, and fees for services. This funds accounts for the primary activities of the City: police and fire protection, maintenance of parks, libraries, minor street repair, and general administration.

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

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Special Revenue Funds: Used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

Debt Service Fund: Used to account for the payment of interest and principal on all general obligation bonds and other long-term debt.

Capital Projects Funds: Used to account for the expenditures of resources accumulated from the sale of debt instruments and transfers from operating funds earmarked for such projects. These funds, while included in the budget document, are not part of the City's adopted budget. These funds are allocated from debt proceeds on a project length basis rather than a fiscal year basis.

Permanent Funds: Used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the City's programs. These funds are not included in the budget document and are not budgeted.

Proprietary Fund Types - Proprietary funds are used to account for the City's activities that are similar to commercial enterprise accounting. The City maintains two different types of proprietary funds.

Enterprise Funds: Used to account for services that are financed and operated in a manner similar to private business where the intent of the governing body is that the cost of providing goods and services to the general public will be financed or recovered primarily through user charges or fees.

Internal Service Funds: Used to account for the financing of goods and services provided by one department or agency to other departments and agencies of the city on a cost reimbursement basis. Internal Service Funds include the Warehouse Fund, Employee Benefits Fund and the Self Insurance Fund. Of these, only the Self Insurance Fund is part of the approved budget and included in the budget document.

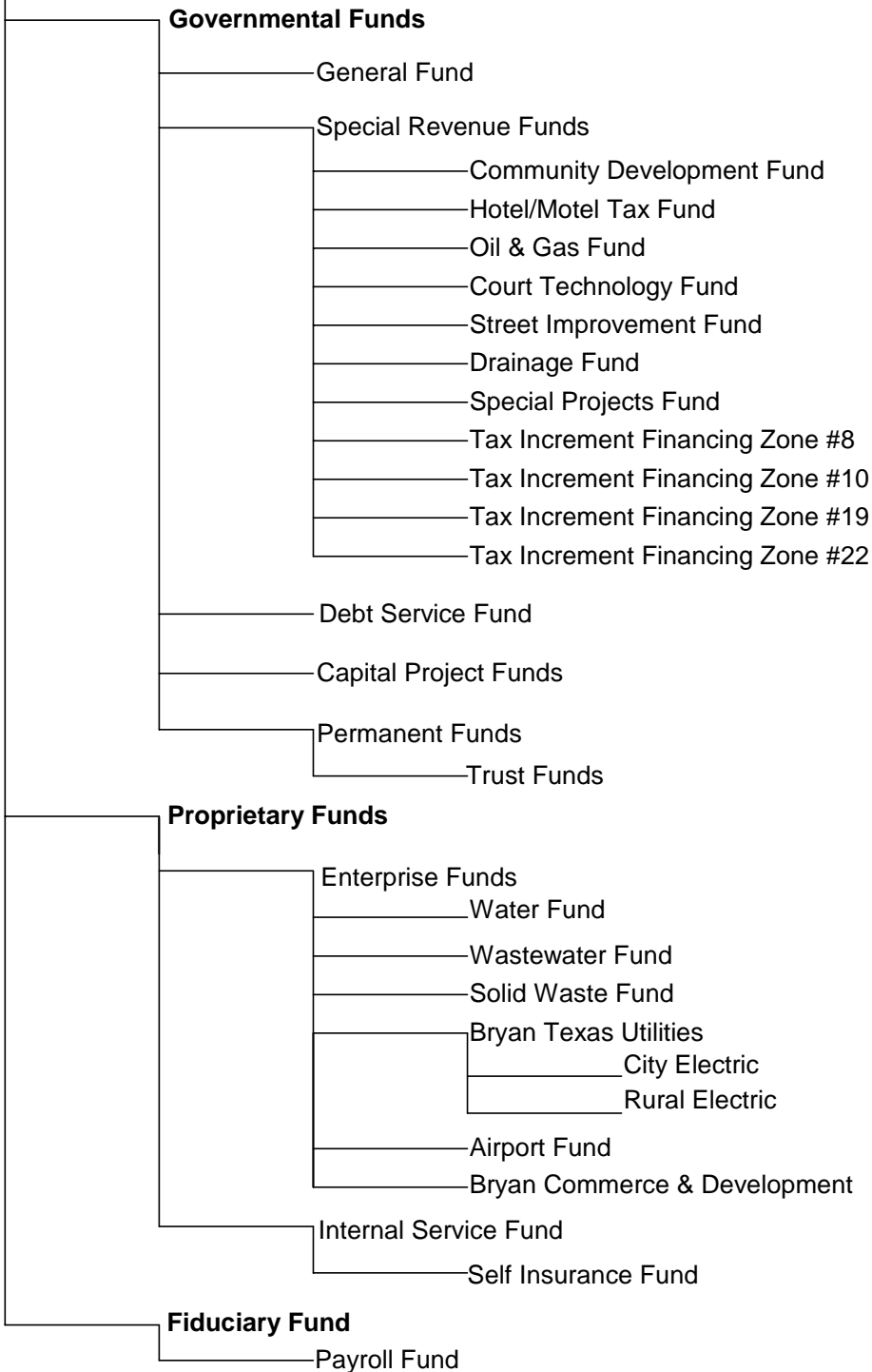
Fiduciary Fund Type - Used to account for assets held by the City in a trustee capacity or as an agent for other governmental units and/or funds. Fiduciary Funds include the City's payroll funds. Each of the other funds contributes its respective share of personnel costs to the Payroll Fund. This fund is not included in the budget document and is not budgeted.

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

INTRODUCTION

Fund Structure: The chart below identifies the structure of City of Bryan funds.

ALL FUNDS



CITY OF BRYAN, TEXAS FISCAL YEAR 2008

INTRODUCTION

BUDGET BASIS OF PRESENTATION

Governmental Fund budgets are presented on a modified accrual basis; revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred which is in accordance with Generally Accepted Accounting Principles (GAAP). The fund balance approach of Governmental Funds or working capital approach can be described as current assets minus current liabilities. The enterprise and internal service funds are budgeted using a flow of economic resources and use the accrual basis of accounting. Revenues are budgeted in the period they are earned and measurable. Expenses are budgeted in the period in which the liability was incurred. These are the same methods as used in the City of Bryan's Comprehensive Annual Financial Report (CAFR). Contrary to Generally Accepted Accounting Principles of recording depreciation in the income statements and recording the affects of retirements of principal and capital purchases on the balance sheet, the City does not budget for depreciation or amortization of assets, but does include capital expenses and debt principal retirement in the annual budget.

The cash equivalent approach for the City is defined as:

Cash + Investments + Accounts Receivable + Prepaids – Accounts Payable.

Capital projects are budgeted for project length rather than on a fiscal year basis. The Capital projects are developed utilizing a "project ready" approach whereby the scope and budget for a proposed project is clearly defined prior to the appropriation of funds for construction. It is a multi-year process and may extend over a one to three year period.

Funding for capital projects is provided through the issuance of debt, transfers from governmental funds, developer reimbursements, state and federal funding and interest income.

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

INTRODUCTION

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental Funds are accounted for using the current financial resources measurement focus and the modified accrual basis. Revenues are recognized in the accounting period in which they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures in the governmental funds are recognized in the period in which the liability is incurred, if measurable. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

All Enterprise Fund types and Internal Service Funds are accounted for on the economic resources measurement focus and the accrual basis. Revenues are recognized in the period in which they are earned and become measurable, and expenses in the period in which they are incurred and measurable.

BALANCED BUDGET

The operating budget presented is a balanced budget in which combined projected resources (current revenues plus fund balances) equal or exceed estimated expenditures. When the current revenues for a particular fund are less than the current expenditures of that fund, the deficit is funded through fund balance. For example, the fiscal year 2008 budgeted expenditures exceed budgeted revenues, resulting in a deficit, which will be funded through existing fund balances. A summary of the effect of the fiscal year 2008 budget upon the fund balances can be found on page 26 of this document under the heading "Changes in Fund Balance".

Excess balances will be used for capital outlay or for other non-recurring expenses. The City will avoid budgetary procedures that balance the budget at the expense of future years' budgets, such as: postponing expenditures or accruing future years' revenues.

BUDGET PROCESS

As a precursor to budget preparation, a retreat is conducted annually during which the City Council articulates its vision for the community, and prioritizes its strategic initiatives. Departmental goals, objectives and action plans are developed in support of the Council's strategic initiatives. In addition, a workshop session is conducted at which departments are given the opportunity to present to Council their respective budgetary issues. Departmental presentations typically focus on immediate to five-year budgetary needs.

Bryan utilizes an "incremental" budgeting approach. The "base" budget is calculated by subtracting personnel costs, capital purchases, and any one-time allocations from the prior year's adopted budget. If additional funding is needed to purchase capital, maintain service levels, or to add or

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

INTRODUCTION

expand programs, a “decision package” request must be submitted. A decision package request must include all expenditures related to the program, or item being requested.

The process of preparing the budget begins in February. Instructions and forms are distributed to department managers with particular care given to communicating any changes in the budget process or funding objectives since the last budget cycle. Personalized training is offered to all personnel involved in the budget process. Fiscal Services budget staff is available to assist with all phases of budget development. The departments are given approximately 2 ½ months to determine the allocation of their respective base budgets; prepare decision packages; update mission statements, goals and objectives; summarize accomplishments of the current budget year; and report performance measurement data.

Fiscal Services budget staff coordinates the development of revenue projections for all City funds. Historical trends, economic factors, and departmental input all play a role in developing revenue projections.

After all budget requests have been submitted by the departments, the budget staff reviews and compiles the information. It is assembled and distributed to the City Manager and key staff for review in advance of budget discussions. Each department is given the opportunity to meet with the City Manager and budget staff to discuss budget projections and requests, operational or organizational changes, regulatory requirements, service level changes, and to provide details regarding any decision package requests.

Budget workshop sessions with the City Council begin in June and continue through budget adoption in September. In addition to the budget proposals for the upcoming fiscal year, a ten-year forecast is prepared for the General and utility funds. The forecasts reflect the immediate and long-term impact of budget decisions and assumptions, and are provided to Council throughout the budget process. The council is also provided a compilation of all submitted decision packages. Council determines which, if any, decision packages will be incorporated into the budget.

The Council also sets the property tax rate necessary to support the proposed expenditure budget. The process of adopting the property tax rate is dictated by truth-in-taxation guidance issued by the Texas Legislature. The truth-in-taxation regulations govern the conduct of public hearings, publication of notices, and amounts by which tax rates may be increased without voter approval. The property tax rate is adopted in two components-- one funds operations and maintenance, and the other funds general obligation debt service requirements. The property tax rate is adopted by ordinance of the City Council.

City of Bryan, Texas
Fiscal Year 2008

Budget Calendar

<u>Date</u>	<u>Activity</u>
March 1, 2007	Departmental budget entry period begins
April 16 2006	Budget requests due to Fiscal Services
May 2-11 2007	Division proposed budget discussions with City Manager Preliminary Property Tax Roll due from CAD
June 12, 2007	City Council Workshop – General Fund
June 26, 2007	City Council Workshop – General Fund
July 10, 2007	City Council Workshop – Special Revenue and Enterprise Funds
July 24, 2007	City Council Workshop – General Fund
August 25, 2007	City Manager's proposed budget filed with City Secretary
August 28, 2007	Council votes on tax rate increase and schedules public hearings City Council Workshop – General Fund
September 11, 2007	Public Hearing on Tax Increase
September 18, 2007	Public Hearing on Tax Increase First reading on appropriations and tax rate ordinances
September 25, 2007	Public Hearing on proposed 2007 Budget Second reading of appropriations and tax rate ordinances Council considers utility rate and fee resolutions
November 1, 2007	Distribution of printed budget document

CITY OF BRYAN, TEXAS
Summary of All Funds
Revenues and Expenditures/Expenses

	FY2006 Actual	FY2007 Adopted	FY 2007 Projected	FY 2008 Adopted
<u>Revenues</u>				
General	\$ 46,434,112	\$ 45,668,092	\$ 47,949,518	50,991,972
Community Development	1,691,667	2,063,297	1,432,016	1,951,688
Hotel/Motel Tax	224,946	221,550	228,005	231,872
Oil and Gas	70,616	72,280	77,105	78,707
Court Technology	52,104	47,790	59,360	58,295
Transportation	3,340,083	3,354,938	3,365,240	3,406,523
Drainage Improvement	875,665	886,557	924,085	896,242
Special Projects	57,294	67,494	59,920	65,360
TIRZ #8	1,121,987	1,233,994	1,244,758	1,364,324
TIRZ #10	2,153,699	2,155,051	1,855,250	1,902,467
TIRZ #22	-	-	-	-
TIRZ #19	-	-	-	65,450
Debt Service	8,187,410	7,034,256	7,361,473	7,185,016
Water	11,298,696	11,716,478	10,585,677	10,810,474
Wastewater	11,788,128	11,926,379	11,850,739	11,862,772
Solid Waste	7,577,381	7,368,362	7,468,934	7,824,997
BTU (City)	185,582,740	134,443,873	149,152,835	120,025,479
BTU (Rural)	27,164,700	29,747,053	25,923,112	27,361,348
Airport	39,278	31,100	757,650	31,100
Bryan Commerce & Development	238,304	573,705	7,774,031	595,000
Self-Insurance Fund	1,821,086	1,741,055	1,565,685	1,525,945
Employee Benefits Fund	5,468,190	N/A	6,637,404	5,934,854
Total Revenues	<u>\$ 315,188,086</u>	<u>\$ 260,353,304</u>	<u>\$ 286,272,797</u>	<u>\$ 254,169,885</u>
<u>Expenditures/Expenses</u>				
General	\$ 43,419,607	\$ 46,284,628	\$ 52,925,202	\$ 50,892,518
Community Development	2,120,159	2,159,637	1,432,016	1,951,688
Hotel/Motel Tax	222,214	213,222	213,223	203,886
Oil and Gas	2,563	20,000	20,000	20,000
Court Technology	-	13,100	13,100	194,000
Transportation	3,448,591	3,024,000	3,624,419	2,400,000
Drainage Improvement	778,641	1,916,000	393,822	2,426,000
Special Projects	-	-	462,300	-
TIRZ #8	1,416,155	291,707	291,707	1,912,107
TIRZ #10	3,039,189	4,468,475	1,950,365	4,555,004
TIRZ #22	-	-	7,557	-
TIRZ #19	-	-	-	-
Debt Service	7,997,639	7,275,740	7,452,615	7,320,345
Water	9,458,889	10,123,513	9,809,834	10,887,770
Wastewater	9,275,686	10,143,961	9,863,439	10,999,624
Solid Waste	5,481,096	6,586,736	6,932,908	7,372,875
BTU (City)	175,014,155	129,432,228	145,181,535	125,839,219
BTU (Rural)	26,914,847	29,558,578	27,679,880	28,776,537
Airport	43,484	25,389	702,848	25,152
Bryan Commerce & Development	577,697	573,705	7,781,853	595,001
Self-Insurance Fund	1,522,662	2,094,223	2,016,088	2,277,029
Employee Benefits Fund	5,643,346	N/A	7,255,902	6,720,095
Total Expenditures/ Expenses	<u>\$ 296,376,620</u>	<u>\$ 254,204,842</u>	<u>\$ 286,010,613</u>	<u>\$ 265,368,850</u>

CITY OF BRYAN, TEXAS
Summary of Revenues - by Type
Fiscal Year 2008

<u>Revenues</u>	<u>Taxes</u>	<u>Inter- governmental</u>	<u>Charges for Services</u>	<u>Fines/ Forfeitures</u>	<u>Interest Earnings</u>	<u>Other</u>	<u>Administrative Reimbursements and Interfund Transfers</u>	<u>Total</u>
General	\$ 31,676,363	\$ 1,145,600	\$ 3,909,700	\$ 1,696,600	\$ 973,800	\$ 370,450	\$ 11,219,459	\$ 50,991,972
Water			10,349,784	90,000	350,000	20,690		10,810,474
Wastewater			11,346,698	97,000	400,000	19,074		11,862,772
Solid Waste			7,286,852	60,000	165,000	33,400	279,745	7,824,997
BTU - City (Note)			114,266,936		2,633,837	3,124,706		120,025,479
BTU - Rural (Note)			26,840,348			521,000		27,361,348
Airport			27,000		2,500	1,600		31,100
Bryan Commerce & Development							595,000	595,000
Self-Insurance Fund					241,483	1,284,462		1,525,945
Community Development		1,841,888				38,800	71,000	1,951,688
Hotel/Motel Tax	224,127				7,745			231,872
Oil and Gas					18,707	60,000		78,707
Court Technology				49,880	8,415			58,295
Street Improvement					141,817	7,171		3,406,523
Drainage Improvement			3,257,535		51,877	1,775		896,242
Special Projects			842,590		65,360			65,360
Tax Increment Financing Zone #8	1,345,774				18,550			1,364,324
Tax Increment Financing Zone #10	671,980				107,707	1,122,780		1,902,467
Tax Increment Financing Zone #19	65,450				-			65,450
Tax Increment Financing Zone #22	-		-	-	-	-	-	-
Employee Benefits Trust		-	13,132		100,000		5,821,722	5,934,854
Debt Service	5,039,900				200,000		1,945,116	7,185,016
Total Revenues	\$ 39,023,594	\$ 2,987,488	\$ 178,140,575	\$ 1,993,480	\$ 5,486,798	\$ 6,605,908	\$ 19,932,042	\$ 254,169,885

Note: Detailed budgetary information for BTU (City) and BTU (Rural), the City's electric utilities, is not disclosed. Such information would reveal strategies about the operations that would give competitors of BTU an advantage if made public.
Non-disc

CITY OF BRYAN, TEXAS
Summary of Expenditures/Expenses - by Category
Fiscal Year 2008

Expenditures/Expenses	Personnel Services	Supplies	Maintenance	Other Services and Charges	Capital Outlay	Debt Service	Administrative Reimbursements and Interfund Transfers	Total
General	\$ 34,962,104	\$ 1,673,273	\$ 2,379,103	\$ 9,470,539	\$ 1,600,494	\$ 228,968	\$ 578,037	\$ 50,892,518
Water	1,941,152	184,204	1,217,123	1,791,611	270,000	3,822,208	1,661,472	10,887,770
Wastewater	2,364,745	431,888	1,136,704	1,565,527	602,000	3,149,498	1,749,262	10,999,624
Solid Waste	2,426,322	427,375	488,950	1,897,137	1,077,533	17,056	1,038,502	7,372,875
BTU (City) (Note)				106,779,070	7,439,629	4,739,778	6,880,742	125,839,219
BTU (Rural) (Note)				24,116,537	4,660,000			28,776,537
Airport			12,000	9,255		3,897		25,152
Bryan Commerce & Development				145,000		450,001		595,001
Self-Insurance Fund	404,373	43,144	8,000	1,691,512			130,000	2,277,029
Community Development	517,843	15,049	3,000	1,164,178	-	251,618		1,951,688
Hotel/Motel Tax				163,886	40,000			203,886
Oil and Gas							20,000	20,000
Court Technology		8,000			186,000			194,000
Street Improvement			2,400,000				-	2,400,000
Drainage Improvement				700,000	1,700,000		26,000	2,426,000
Special Projects								-
Tax Increment Financing Zone #8				1,600,000			312,107	1,912,107
Tax Increment Financing Zone #10				-	-	2,723,000	1,832,004	4,555,004
Tax Increment Financing Zone #19								-
Tax Increment Financing Zone #22								-
Employee Benefits Trust				6,720,095				6,720,095
Debt Service				5,600		7,314,745		7,320,345
Total Expenditures/Expenses	\$ 42,616,539	\$ 2,782,933	\$ 7,644,880	\$ 157,819,947	\$ 17,575,656	\$ 22,700,769	\$ 14,228,126	\$ 265,368,850

Note: Detailed budgetary information for BTU (City) and BTU (Rural), the City's electric utilities, is not disclosed. Such information would reveal strategies about the operations that would give competitors of BTU an advantage if made public.
Non-disc

CITY OF BRYAN, TEXAS

TAX RATE AND ESTIMATED ASSESSED VALUATION
FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2007

Estimated Assessed Valuation of Real and Personal Property as of January 1, 2007	\$	3,204,452,901
Total Tax Rate for Fiscal Year 2008*	\$	0.6364

ESTIMATED PROPERTY TAX REVENUE ON 2007 VALUES FOR 2008 BUDGET:

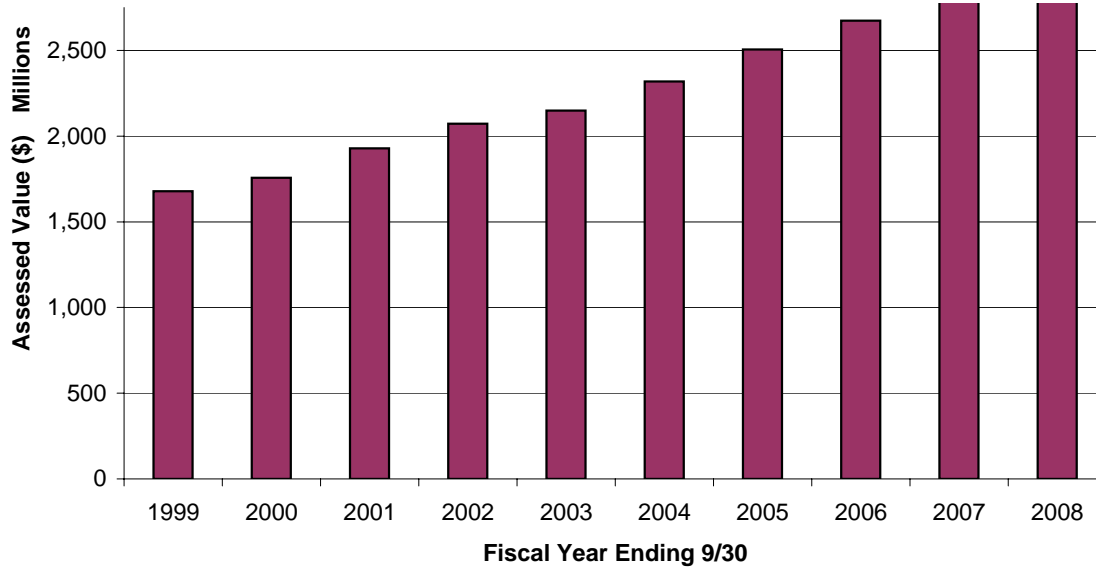
	<u>Tax Rate</u> *	<u>Estimated Assessed Value</u>	<u>Estimated Levy Amount</u>	<u>Estimated Collections**</u>
General Fund	\$ 0.470170	\$ 3,032,281,918	\$ 14,256,880	\$ 13,971,742
Debt Service Fund	0.166235	3,032,281,918	5,040,714	4,939,900
TIRZ #8	0.636400	99,185,997	631,220	624,908
TIRZ #10	0.636400	66,206,215	421,336	417,123
TIRZ #19	0.636400	6,778,771	<u>43,140</u>	<u>42,709</u>
Totals			<u>\$ 20,393,290</u>	<u>\$19,996,381</u>

* Per \$100 of assessed valuation.

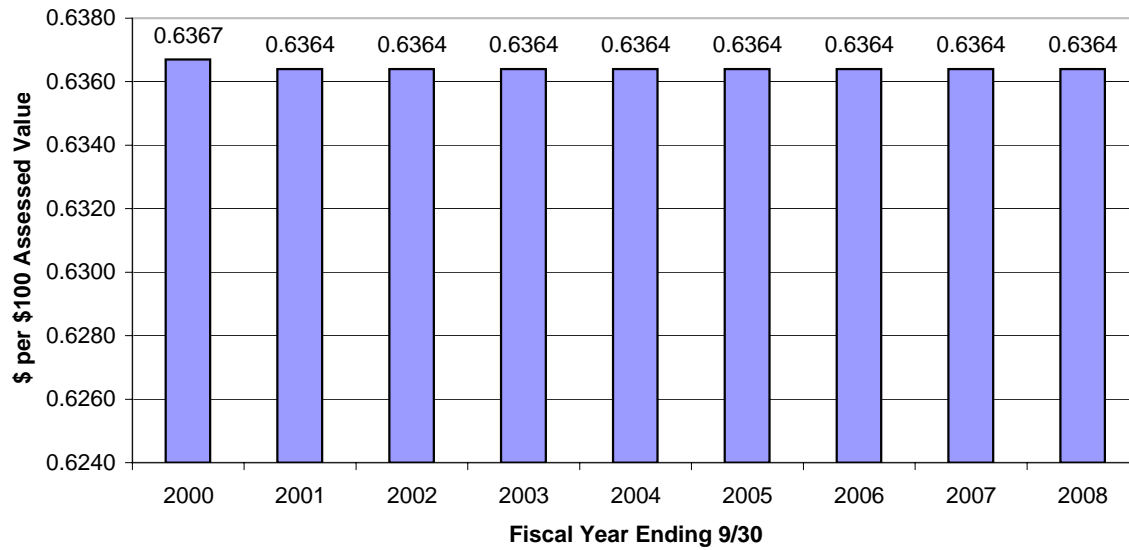
** Percentage of Collection: 98% for the General Fund and Debt Service Fund
99% for TIRZ #8 and #10

City of Bryan, Texas

Net Assessed Property Value 1999 - 2008



Property Tax Rate 2000 - 2008



CITY OF BRYAN, TEXAS FISCAL YEAR 2008

BUDGET SUMMARY

The following is a summary of the 2007-2008 fiscal year annual budget of the City of Bryan adopted by the City Council at its September 25, 2007 meeting.

Budget Appropriations: The City of Bryan Fiscal Year 2008 expenditure budget totals \$265,368,850. This is an increase of \$11,164,008 (4.39%) from the prior year's adopted expenditure budget.

Budget Appropriation Comparison					
Fund Type	FY2007 Adopted Budget	FY2008 Adopted Budget	Total Change Incr/<Decr>	Percent of Total Change	
General Fund	\$ 46,284,628	\$ 50,892,518	\$ 4,607,890	1.81%	
Enterprise Funds	186,444,110	184,496,178	\$ (1,947,932)	-0.77%	
Internal Service Fund	2,094,223	8,997,124	\$ 6,902,901	2.72%	
Special Revenue Funds	12,106,141	13,662,685	\$ 1,556,544	0.61%	
Debt Service Fund	7,275,740	7,320,345	\$ 44,605	0.02%	
Total	\$ 254,204,842	\$ 265,368,850	\$ 11,164,008	4.39%	

Budget Revenues: The City of Bryan Fiscal Year 2008 revenues total \$254,169,885. This is a decrease of \$5,917,973 (-2.28%) from the prior year's adopted budget.

- Bryan Texas Utilities (BTU), which provides the City's electrical utilities, generates the largest portion of the total City of Bryan revenue with 58% of total revenue. BTU projects revenue of \$147,386,827 for the FY2008 year. Specifics of BTU Operations are considered proprietary under the guidelines of Texas Senate Bill 7.
- Charges for Services represent the next largest source of revenue for the City. Total revenue generated for FY2007 from all services will be \$37,033,291 (15%) of the total budget. This revenue source is comprised of Water, Wastewater, Solid Waste, Transportation, Drainage, and Airport fees. Administrative reimbursements and inter-fund transfers total \$19,932,042 (8%) of the total revenue budget. This category includes budgeted payments from all utilities for use of rights of way, administrative reimbursements and transfers from other funds.
- Inter-governmental revenues comprise \$2,987,488 or 1% of the total revenue budget. This revenue source is primarily comprised of Community Development revenues, revenues from the City of College Station for library services and from Brazos County for city services.

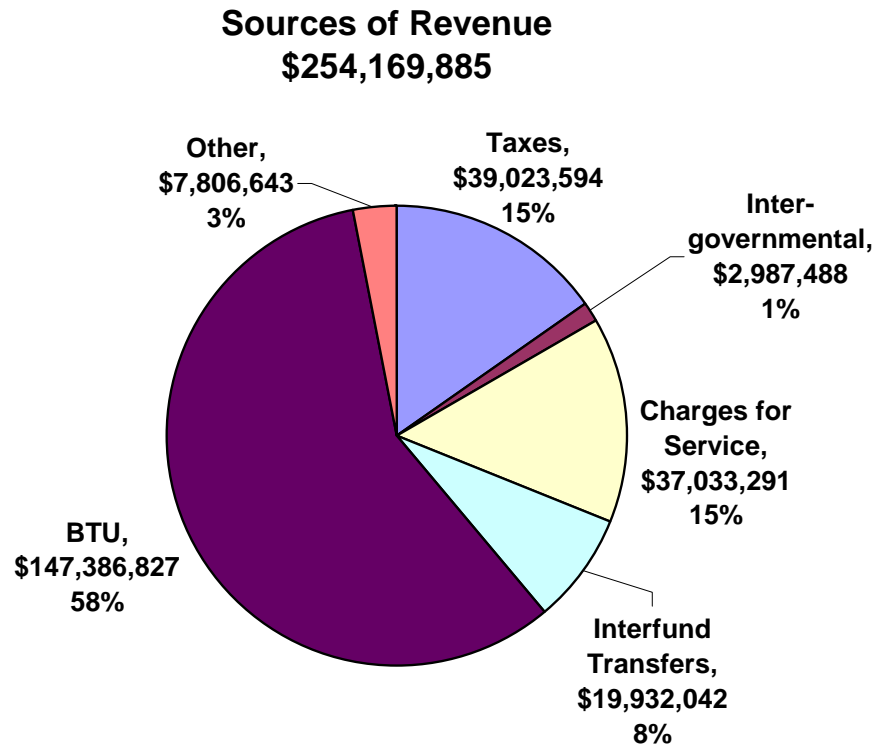
CITY OF BRYAN, TEXAS FISCAL YEAR 2008

BUDGET SUMMARY

Several assumptions were utilized in the projection of revenues for FY08. Those assumptions include the following:

- Sales tax revenue assumption of 7% growth based upon the last 5 year's of actual collections.
- Property tax assumption is projected as an 8.08% increase over adopted FY07 budget based upon property values increasing on average 14% over the last 5 years.
- Inter-fund transfers and reimbursements assumed to increase 1% over FY07 budget appropriations.
- Administrative reimbursements and ROW payments from BTU assumed to increase 3% over FY07 budgeted amounts.

The following graph depicts a breakdown of the sources of revenues for the City of Bryan.



CITY OF BRYAN, TEXAS FISCAL YEAR 2008

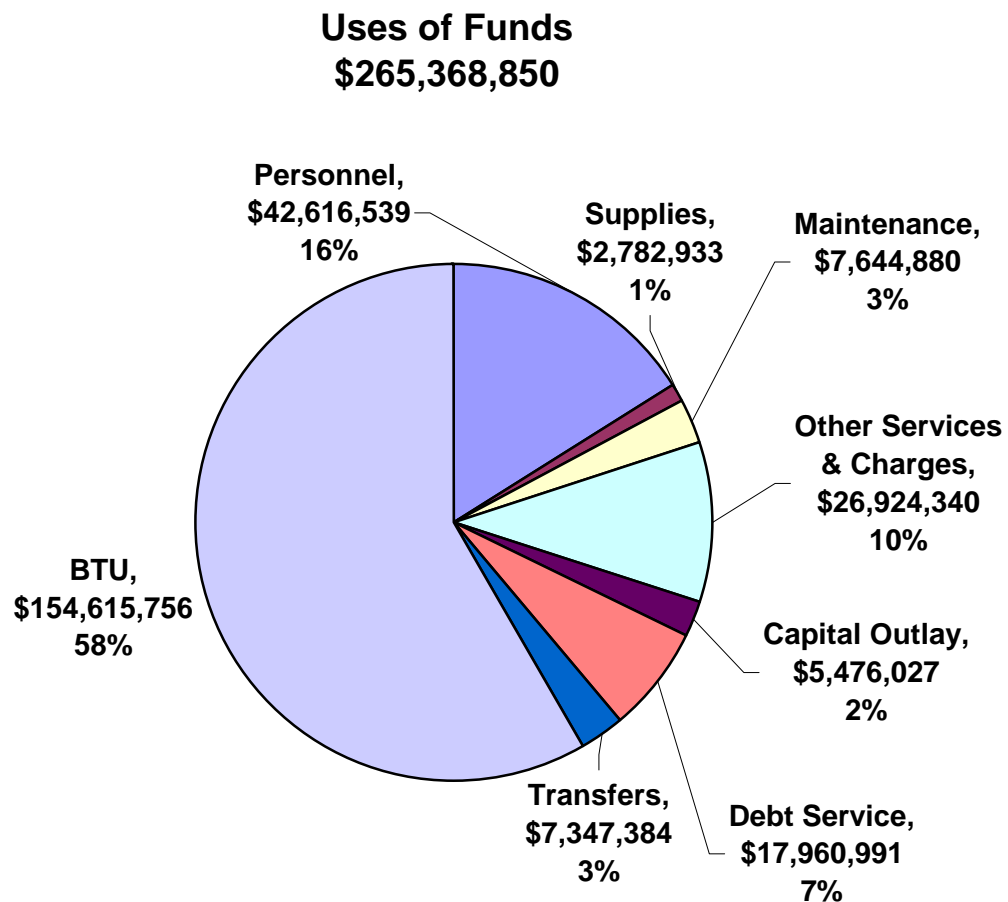
BUDGET SUMMARY

Revenue Source	FY2003 Actuals	FY2004 Actuals	FY2005 Actuals	FY2006 Actuals	2007 Projected	% of Total Revenues	2008 Adopted	% of Total Revenues
General Fund								
Property Tax	\$ 9,080	\$ 9,803	\$ 10,706	\$ 11,605	\$ 12,929	4.5%	\$ 14,417	5.7%
Sales Tax	10,208	10,779	11,731	13,382	15,194	5.3%	15,194	6.0%
Other Taxes	2,174	2,212	2,294	2,274	1,045	0.4%	2,066	0.8%
Total Taxes	21,462	22,794	24,732	27,261	29,168	10.2%	31,677	12.5%
Charges for Services:								
Police Services	449	513	491	562	597	0.2%	616	0.2%
Vital Statistics	89	102	104	151	122	0.0%	104	0.0%
Ambulance Fees	193	850	879	1,021	925	0.3%	1,332	0.5%
Library Services	93	94	44	47	58	0.0%	54	0.0%
Parks and Recreation fees	513	413	1,314	1,182	1,271	0.4%	1,168	0.5%
Planning Fees	28	35	32	35	35	0.0%	34	0.0%
Inspection and Permit fees	512	462	539	552	671	0.2%	601	0.2%
Charges for Services	1,877	2,469	3,402	3,550	3,679	1.3%	3,909	1.5%
Intergovernmental:								
Grants	264	765	526	417	666	0.2%	35	0.0%
Brazos County	69	150	150	242	250	0.1%	175	0.1%
College Station Library	666	650	674	851	898	0.3%	936	0.4%
Intergovernmental Revenues	999	1,565	1,350	1,510	1,814	0.6%	1,146	0.5%
Municipal Court Fines	1,620	1,439	1,386	1,671	1,630	0.6%	1,696	0.7%
Miscellaneous:								
Interest	460	381	530	1,084	1,086	0.4%	974	0.4%
Market Value Investments	-	-	-	-	-	0.0%	-	0.0%
Miscellaneous Revenues	318	195	917	407	419	0.1%	370	0.1%
Miscellaneous	779	577	1,447	1,491	1,505	0.5%	1,344	0.5%
Other Sources:								
Use of Right of Ways (ROW)	6,129	6,201	6,359	6,598	7,663	2.7%	8,016	3.2%
Payment in Lieu of Taxes	1,274	1,296	1,018	1,030	-	0.0%	-	0.0%
Transfers	-	-	-	-	-	0.0%	791	0.3%
Reimbursements	3,470	3,479	3,213	3,289	2,477	0.9%	2,413	0.9%
Sale of General Fixed Assets	-	2	206	35	15	0.0%	-	0.0%
Other Sources	10,873	10,977	10,797	10,951	10,154	3.5%	11,220	4.4%
Total General Fund	37,609	39,819	43,114	46,434	47,950	16.7%	50,992	20.1%
Enterprise Funds								
Water	8,299	8,644	10,167	11,299	10,586	3.7%	10,810	4.3%
Wastewater Fund	10,316	10,099	10,858	11,788	11,851	4.1%	11,863	4.7%
Solid Waste	6,164	6,195	6,884	7,577	7,469	2.6%	7,825	3.1%
BTU - City	97,851	111,473	197,320	185,583	149,153	52.1%	120,025	47.2%
BTU - Rural	19,169	22,333	24,407	27,165	25,923	9.1%	27,361	10.8%
Airport	62	156	68	39	758	0.3%	31	0.0%
Bryan Commerce & Development	733	697	514	238	7,774	2.7%	595	0.2%
Total Enterprise Funds	142,594	159,597	250,218	243,689	213,514	74.6%	178,510	70.2%
Special Revenue Funds								
Community Development	\$ 1,745	\$ 2,093	\$ 2,187	\$ 1,692	\$ 1,432	0.5%	\$ 1,952	0.8%
Hotel/Motel Tax	207	228	224	225	228	0.1%	232	0.1%
Oil & Gas	68	69	66	71	77	0.0%	79	0.0%
Court Technology	48	43	39	52	59	0.0%	58	0.0%
Street Improvement	1,765	1,762	3,141	3,340	3,365	1.2%	3,407	1.3%
Drainage	777	760	822	876	924	0.3%	896	0.4%
Special Projects	456	457	473	57	60	0.0%	65	0.0%
Tax Increment Financing Zone #8	692	770	954	1,122	1,245	0.4%	1,364	0.5%
Tax Increment Financing Zone #10	103	3,116	1,994	2,154	1,855	0.6%	1,902	0.7%
Tax Increment Financing Zone #19	-	-	-	-	-	0.0%	-	0.0%
Tax Increment Financing Zone #22	-	-	-	-	-	0.0%	65	0.0%
Total Special Revenue Funds	5,861	9,296	9,899	9,589	9,245	3.2%	10,020	3.9%
Internal Service Fund	1,806	1,828	1,583	7,289	8,203	2.9%	7,461	2.9%
Debt Service Fund	5,039	6,741	6,840	8,187	7,361	2.6%	7,185	2.8%
Total Revenue	\$ 192,910	\$ 217,281	\$ 311,653	\$ 315,188	\$ 286,273	100%	\$ 254,170	100%

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

BUDGET SUMMARY

Uses of Appropriated Funds: Funds are expended on eight major categories. These categories include Personnel, Supplies, Maintenance, Other Services & Charges, Capital Outlay, Debt Service, Transfers, and BTU (BTU expenses are included in their entirety as a combined number. Specifics of BTU Operations are considered proprietary under guidelines of Texas Senate Bill 7).



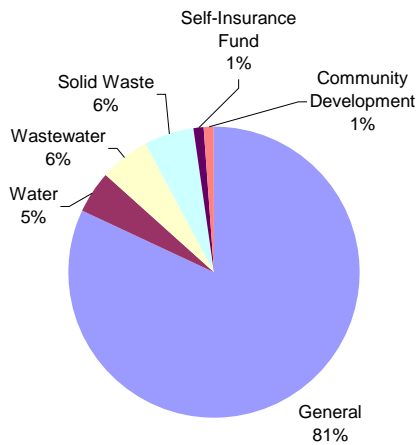
*BTU Operations (City and Rural Electric Systems) are not categorized into the same expenditure classifications as the other City of Bryan funds. The amount designated as BTU includes all BTU expenses.

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

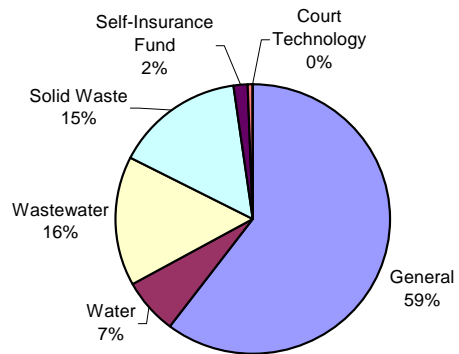
BUDGET SUMMARY

Distribution of Appropriated Funds by Major Category and Fund: Below are graphs that categorize major expenditures by fund.

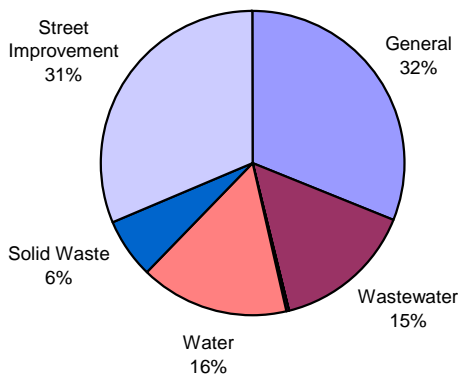
Personnel Services
\$42,616,539



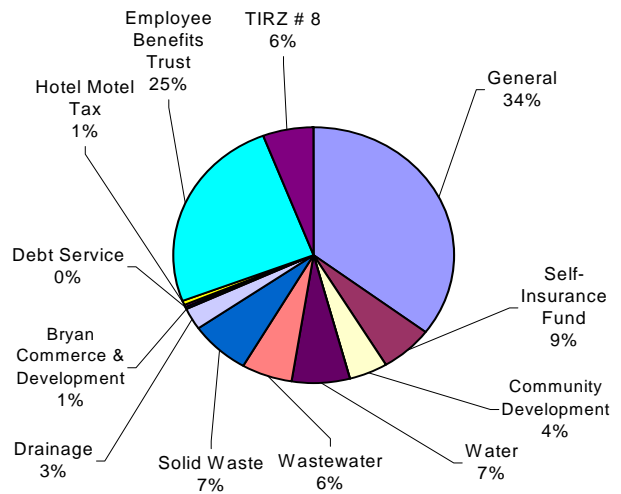
Supplies
\$2,774,933



Maintenance
\$7,644,880



Other Services & Charges
\$26,924,340



*BTU expenditures are not categorized in the same way as the rest of the City's funds are so they are not included in the graphs above.

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

BUDGET SUMMARY

Expenditures	FY2003 Actuals	FY2004* Actuals	FY2005 Actuals	FY2006 Actuals	FY2007 Projected	% of Total Expenditures	FY2008 Adopted	% of Total Expenditures
General Administration								
Executive	\$ 567,172	\$ 640,493	\$ 675,953	\$ 759,102	\$ 1,192,324	0.42%	\$ 1,121,350	0.42%
Public Information	196,250	244,724	245,875	278,043	268,602	0.09%	322,620	0.12%
Neighborhood/Youth Svcs.	88,623	101,698	102,395	119,590	168,830	0.06%	188,974	0.07%
Internal Audit	-	-	76,985	97,487	112,047	0.04%	128,738	0.05%
City Secretary	341,178	343,696	384,254	410,715	450,299	0.16%	537,615	0.20%
City Council Services	224,930	280,216	255,735	493,058	382,850	0.13%	376,081	0.14%
Municipal Court	899,204	879,809	933,270	976,050	1,013,709	0.35%	1,078,554	0.41%
Legal Services	422,975	341,674	366,165	440,433	511,983	0.18%	588,266	0.22%
Payments to Outside Agencies	2,026,939	2,591,385	1,111,347	1,475,890	8,704,240	3.04%	1,940,549	0.73%
Total General Administration	4,767,271	5,423,695	4,151,979	5,050,366	12,804,884	4.48%	6,282,747	2.37%
Support Services								
Fiscal Services	780,489	767,537	1,083,564	980,702	994,186	0.35%	1,096,042	0.41%
Information Technology	1,441,099	1,344,047	1,950,251	1,568,785	1,918,998	0.67%	2,345,596	0.88%
Purchasing	363,689	372,448	374,165	422,413	498,291	0.17%	528,792	0.20%
Human Resources	446,627	486,206	519,159	529,907	564,044	0.20%	600,056	0.23%
Fleet Services	(2,126)	-	470,656	524,739	95,947	0.03%	623,567	0.23%
Facilities	1,809,007	2,390,776	3,305,681	2,285,882	1,557,162	0.54%	1,880,368	0.71%
Total Support Services	4,838,785	5,361,014	7,703,476	6,312,428	5,628,628	1.97%	7,074,421	2.67%
Community Services								
Special Projects	236,671	244,533	123,854	126,862	97,848	0.03%	103,487	0.04%
Bryan Library	1,146,140	1,231,853	1,280,085	1,304,050	1,320,006	0.46%	1,423,559	0.54%
College Station Library	624,007	722,160	762,621	795,271	830,725	0.29%	878,823	0.33%
Planning	506,528	493,163	431,641	686,543	592,770	0.21%	645,187	0.24%
Parks and Recreation	2,734,785	2,338,535	3,543,378	4,751,282	4,875,244	1.70%	4,571,862	1.72%
Building Services	443,513	497,081	556,017	566,657	808,058	0.28%	1,153,303	0.43%
Total Community Services	5,691,644	5,527,325	6,697,596	8,230,664	8,524,651	2.98%	8,776,221	3.31%
Public Works								
Engineering	916,655	953,077	1,097,014	1,073,864	1,190,857	0.42%	1,440,637	0.54%
Public Works Administration	1,296	-	-	-	68,507	0.02%	165,398	0.06%
Transportation	2,654,407	2,399,754	2,894,803	3,070,716	3,094,885	1.08%	3,187,306	1.20%
Total Public Works	3,572,358	3,352,831	3,991,817	4,144,581	4,354,249	1.52%	4,793,341	1.81%
Public Safety								
Police	9,970,762	10,684,975	11,344,290	12,210,444	12,297,091	4.30%	14,122,857	5.32%
Fire	6,631,575	7,311,700	7,517,679	7,471,122	9,315,699	3.26%	9,842,931	3.71%
Total Public Safety	16,602,337	17,996,675	18,861,969	19,681,566	21,612,790	7.56%	23,965,788	9.03%
Total General Fund	35,472,395	37,661,540	41,406,837	43,419,605	52,925,202	18.50%	50,892,518	19.18%
Enterprise Funds								
Water	8,997,723	9,003,684	9,031,825	9,458,889	9,809,834	3.43%	10,887,770	4.10%
WasteWater Fund	9,818,460	8,863,542	10,059,204	9,275,686	9,863,439	3.45%	10,999,624	4.15%
Solid Waste	6,309,398	6,295,210	6,588,013	5,481,096	6,932,908	2.42%	7,372,875	2.78%
BTU-City	97,087,699	109,949,751	194,162,615	175,014,155	145,181,535	50.76%	125,839,219	47.42%
BTU-Rural	18,190,898	21,111,674	24,157,423	26,914,847	27,679,880	9.68%	28,776,537	10.84%
Airport	42,906	150,346	65,831	43,484	702,848	0.25%	25,152	0.01%
Bryan Commerce & Development	732,587	690,867	501,140	577,697	7,781,853	2.72%	595,001	0.22%
Total Enterprise Funds	141,179,671	156,065,074	244,566,051	226,765,854	207,952,297	72.71%	184,496,178	69.52%
Special Revenue Funds								
Community Development	1,663,928	2,083,519	1,798,017	2,120,159	1,432,016	0.50%	1,951,688	0.74%
Hotel/Motel Tax	201,597	206,333	159,969	222,214	213,223	0.07%	203,886	0.08%
Oil & Gas	-	67,328	30,000	2,563	20,000	0.01%	20,000	0.01%
Court Technology	49,975	27,991	13,981	-	13,100	0.00%	194,000	0.07%
Street Improvement	979,440	930,987	2,385,328	3,448,591	3,624,419	1.27%	2,400,000	0.90%
Drainage	1,501,235	204,409	350,309	778,641	393,822	0.14%	2,426,000	0.91%
Special Projects	-	330,473	-	-	462,300	0.16%	-	0.00%
Tax Increment Financing Zone #8	709,908	709,185	312,074	1,416,155	291,707	0.10%	1,912,107	0.72%
Tax Increment Financing Zone #10	2,747,848	904,030	3,825,070	3,039,189	1,950,365	0.68%	4,555,004	1.72%
Tax Increment Financing Zone #19	-	-	-	-	-	0.00%	-	0.00%
Tax Increment Financing Zone #22	-	-	-	-	7,557	0.00%	-	0.00%
Total Special Revenue Funds	7,853,931	5,464,255	8,874,748	11,027,512	8,408,509	2.94%	13,662,685	5.15%
Internal Service Fund*	2,058,879	1,195,015	1,403,024	7,166,008	9,271,990	3.24%	8,997,124	3.39%
Debt Service Fund	6,334,750	6,697,037	6,773,144	7,997,639	7,452,615	2.61%	7,320,345	2.76%
Total Expenditures	192,899,626	207,082,921	303,023,804	296,376,618	286,010,613	100.00%	265,368,850	100.00%

*First year that Employee Benefits Trust fund was recognized

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

CHANGES IN FUND BALANCE

Fund Summary: Below is a combined summary of revenues and expenditures and changes in Fund Balance. All funds are subject to appropriations. The chart below reflects the change between the ending balance for fiscal year 2007 and the projected ending balance for fiscal year 2008.

<u>Fund Name</u>	<u>FY2008 Projected Beginning Balance</u>	<u>Revenues</u>	<u>Expenditures/ Expenses</u>	<u>Projected Ending Balance</u>	<u>Change in Fund Balance</u>	<u>Percent Change</u>
Governmental Type Funds: (Notes)						
General	\$ 17,217,800	\$ 50,991,972	\$ 50,892,518	\$ 17,317,254	\$ 99,454	0.58%
Community Development	-	1,951,688	1,951,688	-	-	
Hotel/Motel Tax	218,645	231,872	203,886	246,631	27,986	12.80%
Oil and Gas	396,061	78,707	20,000	454,768	58,707	14.82%
Court Technology	234,769	58,295	194,000	99,064	(135,705)	-57.80%
Transportation	2,889,821	3,406,523	2,400,000	3,896,344	1,006,523	34.83%
Drainage Improvement	2,228,679	896,242	2,426,000	698,921	(1,529,758)	-68.64%
Special Projects	950,872	65,360	-	1,016,232	65,360	6.87%
Tax Increment Financing Zone #8	1,474,361	1,364,324	1,912,107	926,578	(547,783)	-37.15%
Tax Increment Financing Zone #10	4,372,429	1,902,467	4,555,004	1,719,892	(2,652,537)	-60.67%
Tax Increment Financing Zone #19	-	65,450	-	65,450	65,450	
Tax Increment Financing Zone #22	-	-	-	-	-	
Debt Service	841,499	7,185,016	7,320,345	706,170	(135,329)	-16.08%
Total Governmental Funds	30,824,936	68,197,916	71,875,548	27,147,304	(3,677,632)	-11.93%
Enterprise Funds: (Notes)						
Water	7,636,644	10,810,474	10,887,770	7,559,348	(77,296)	-1.01%
Wastewater	9,097,782	11,862,772	10,999,624	9,960,930	863,148	9.49%
Solid Waste	3,997,510	7,824,997	7,372,875	4,449,632	452,122	11.31%
BTU - City	27,884,223	120,025,479	125,839,219	22,070,483	(5,813,740)	-20.85%
BTU - Rural	7,177,383	27,361,348	28,776,537	5,762,194	(1,415,189)	-19.72%
Airport	150,753	31,100	25,152	156,701	5,948	3.95%
Bryan Commerce and Development	(392,774)	595,000	595,001	(392,775)	(1)	0.00%
Total Enterprise Funds	55,551,521	178,511,170	184,496,178	49,566,513	(5,985,008)	-10.77%
Internal Service Fund: (Notes)						
Employee Benefits Trust	2,111,298	5,934,854	6,720,095	1,326,057	(785,241)	
Self-Insurance Fund	7,090,244	1,525,945	2,277,029	6,339,160	(751,084)	-10.59%
Total Internal Service Fund	9,201,542	7,460,799	8,997,124	7,665,217	(1,536,325)	-16.70%
Total All Fund Types	\$ 95,577,999	\$ 254,169,885	\$ 265,368,850	\$ 84,379,034	\$ (11,198,965)	-11.72%

Notes: The fund balances for Governmental Type Funds are determined by subtracting current liabilities from current assets. Fund balances for Enterprise and Internal Service funds are determined by the following calculation:

$$\text{Cash} + \text{Investments} + \text{Accounts Receivable} + \text{Prepays} - \text{Accounts Payable}$$

BTU information is disclosed to the extent that the data does not reveal information useful to a competitor.

City of Bryan, Texas
Summary of Authorized/Budgeted Full-Time Positions
Fiscal Year 2008

<u>Department</u>	Authorized Positions			Expenditures		
	Fiscal Year 2006 Adopted	Fiscal Year 2007 Adopted	Fiscal Year 2008 Adopted	Fiscal Year 2006 Actual	Fiscal Year 2007 Adopted	Fiscal Year 2008 Adopted
General Fund						
General Administration:						
Executive	5	6	7	\$ 578,248	\$ 807,624	\$ 810,349
Internal Audit	1	1	1	63,866	95,537	121,323
City Secretary	6	7	7	278,712	310,738	387,968
Council Services	-	-	-	59	908	971
Public Information Office	3	3	3	136,367	200,785	232,607
Neighborhood-Youth Services	1	1	1	78,811	89,730	111,982
Municipal Court	14	14	14	553,660	615,000	672,472
Legal	5	5	6	285,517	398,217	542,716
Support Services:						
Fiscal Services	13	12	12	672,924	804,740	881,866
Information Technology	13	14	15	763,567	832,793	1,019,457
Purchasing	7	9	9	292,297	336,023	455,383
Human Resources	5	5	5	307,230	328,241	374,163
Fleet Services	12	11	11	457,497	560,738	560,345
Facility Services	27	24	24	1,078,515	1,238,125	1,204,804
Community Services:						
Special Projects	1	1	1	114,972	124,661	98,604
Library System	35	35	35	1,554,583	1,700,705	1,925,997
Planning and Development	8	9	8	347,537	481,547	522,723
Parks and Recreation	9	14	13	966,300	1,076,985	1,377,597
Building Services	9	13	16	450,154	476,232	857,849
Public Works:						
Public Works Administration	-	1	1	-	-	155,461
Engineering	17	17	18	942,276	1,058,305	1,317,182
Transportation & Drainage	30	30	31	1,160,496	1,271,618	1,489,816
Public Safety:						
Police	156	157	160	9,307,271	9,858,094	11,416,868
Fire Services	93	103	113	6,188,781	6,537,117	8,423,602
Total General Fund	470	492	511	\$ 26,579,640	\$ 29,204,463	\$ 34,962,104
Water Services	39.75	36	35	1,875,985	1,870,808	1,941,152
Wastewater Services	52.75	44.5	42.5	2,456,530	2,462,516	2,364,745
Solid Waste Fund	49.5	54.5	51.5	2,007,889	2,141,196	2,426,322
BTU Operations	203	195	203	N/A*	N/A*	N/A*
Community Development	7	8	8	453,311	408,034	517,843
Self Insurance Fund	6	6	6	339,326	371,160	404,373
Total Other Funds	358	344	346	\$ 7,133,041	\$ 7,253,714	\$ 7,654,435
Total	828	836	857	\$ 33,712,681	\$ 36,458,177	\$ 42,616,539

*BTU Operations are excluded so as not to divulge competitive information as outlined in Senate Bill 7.

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

FINANCIAL POLICIES

LEGAL REQUIREMENTS FOR THE BUDGET

Pursuant to Section 12(c) of the City Charter, the City Manager is responsible for preparing an annual budget for submission to the City Council, for review and consideration. This budget estimate must be as uniform in presentation as possible for the main functional divisions of departments and shall provide all the information required by the City Council. Furthermore, the proposed budget must include: the outstanding debt obligations of the City; the financial resources to the credit of each fund; the funds received from all sources during the preceding year; the funds available from all sources during the ensuing year; the estimated revenue available to cover the proposed budget; and the estimated tax rate required to cover the proposed budget (Texas Local Government Code Chapter 102). The proposed budget must be filed with the City Secretary at least thirty days before the City makes its tax levy for the fiscal year.

Upon receipt of the City Manager's budget estimate the City Council shall direct the staff to prepare a budget ordinance using the City Manager's estimate as a basis (City Charter Section 12(d)). At least one public hearing must be scheduled on the proposed budget. The City Secretary must post the notice of the public hearing at City Hall, on the City's internet webpage, and publish the notice in a newspaper of general circulation at least ten days before the public hearing is conducted.

After the public hearing, the City Council may consider the budget ordinance for adoption with or without amendment for the first of two required readings. The second reading, which signifies adoption, must occur at a subsequent meeting. The adoption of the budget must occur before the beginning of the fiscal year.

Expenditures are controlled at the fund level for all funds and may not exceed appropriations at that level. Budget transfers between departments within the same fund require approval of the City Manager. The City Council must receive written notification of such transfers. Since expenditures may not legally exceed budget appropriations, amendments to the budget are occasionally required. Budget amendments are processed when it is necessary to increase appropriations, or to allow for increased transfers between funds. In accordance with the City Charter and applicable State Law, both require City Council approval by ordinance. At any time in the fiscal year the City Council may make emergency appropriations to meet an unforeseen need for public expenditure in order to protect the public health, safety, or welfare.

At the end of each fiscal year, any unencumbered appropriation balances lapse or revert to the undesignated fund balance, except for capital projects, which are adopted using project length rather than fiscal year.

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

FINANCIAL POLICIES

FUND BALANCE

The City recognizes its responsibility to provide sound financial management in order to maintain existing city service levels, to respond to economic fluctuations, and to meet the demands of change. With this in mind, the City Council has deemed it appropriate to set the minimum fund balance standard at 60 days of operating expenditures for the General Fund. The targeted working capital balance for Proprietary Funds shall be 60 days of operating expenses.

The General Obligation Debt Service maintains a fund balance sufficient to, when coupled with current year revenues to date, meets required principal and interest payments as they come due. The current policy is to maintain a reserve no greater than one-twelfth of the debt requirements for the fiscal year.

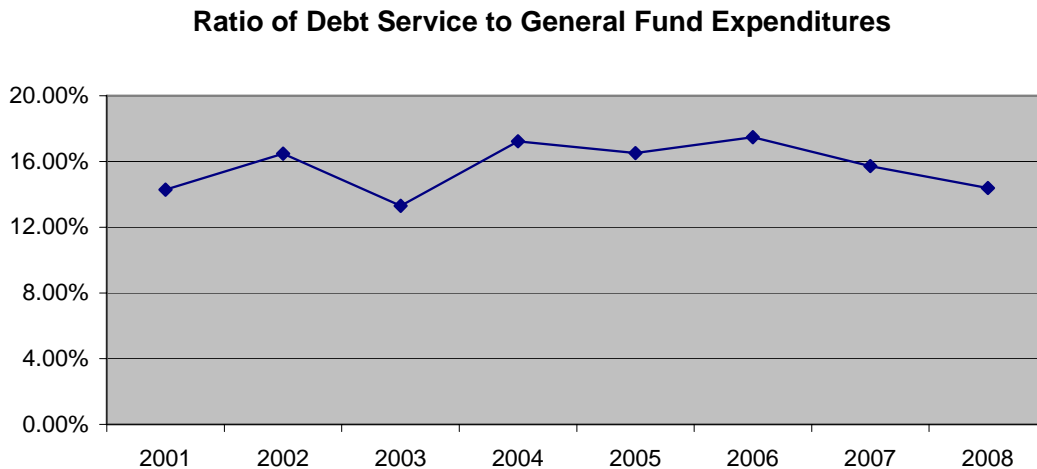
The Special Revenue Funds maintain a targeted fund balance sufficient to meet any current year obligations and any obligations which occur early in the subsequent fiscal year.

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

FINANCIAL POLICIES

DEBT POLICY

The City of Bryan issues debt to finance a major portion of its capital improvement plan. The proceeds of bonds and certificates of obligation provide funding for major street, drainage, sidewalk, and traffic improvements, facility construction, park construction, and other major capital purchases that have an anticipated lifespan greater than the life of the associated debt. The City's ad valorem tax revenues are pledged to provide for the payment of principal and interest on general obligation debt.

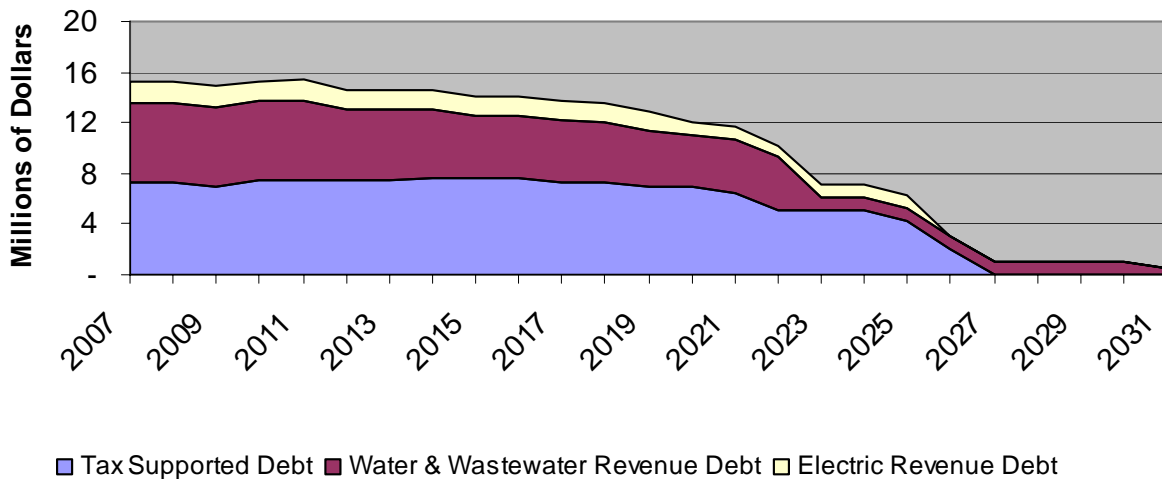


Revenue bond proceeds are utilized to fund capital improvements of the City's enterprise activities. Bryan Texas Utilities, the Water and Wastewater Funds currently have outstanding revenue bonds. The ordinances which authorize the issuance of revenue bonds stipulate that the City will establish rates sufficient to generate funding of the ongoing operation of the relative systems, and provide net revenues sufficient to fund the principal and interest on the outstanding debt. The infrastructure improvements made with bond proceeds are anticipated to have a useful life greater than the life of the outstanding debt, generally twenty to twenty-five years.

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

FINANCIAL POLICIES

City of Bryan, Texas Principal & Interest Payments on Debt



The graph above indicates the long-term direct debt principal and interest obligations that are scheduled through the bond maturity dates.

As a Home Rule City, the City of Bryan is not limited by law in the amount of debt that may be issued. The limit is governed by the City's ability to levy and collect taxes to service the debt. The City's charter (Section 12) states:

"The city council of the city shall have the power, and is hereby authorized to levy, assess and collect not to exceed one dollar and fifty cents (\$1.50) on each one hundred dollars (\$100) assessed valuation of real and personal property within the city limits of the city not exempt from taxation by the constitution and laws of the State of Texas."

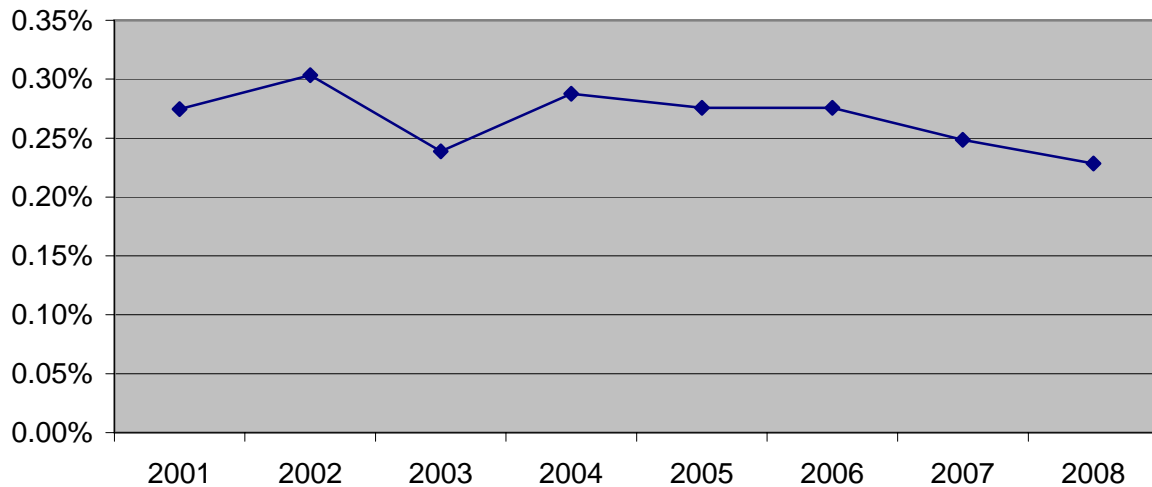
Article II, Section 5 of the State of Texas Constitution states in part:

"...but no tax for any purpose shall ever be lawful for any one year which shall exceed two and one-half percent of the taxable property of such city."

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

FINANCIAL POLICIES

Net Debt as a Percent of Assessed Valuation



The City does not issue debt to fund current operating expenditures. Debt shall only be issued for the purpose of acquiring or constructing capital assets for the general benefit of its citizens and allow it to further the strategic initiatives of the City Council. The City will finance improvements over a period of time not greater than the useful life of the improvement. The City will also conservatively project the revenue sources that will be utilized to pay for the debt.

The City's debt management objective is to maintain level debt service that does not adversely impact tax or utility rates and does not hinder the City's ability to effectively operate the utility systems, infrastructure or other City facilities. The City's debt payments must stay within provisions of state law, bond covenants and City Council adopted policies. All of these criteria and objectives are met with the debt financing proposed in this budget.

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

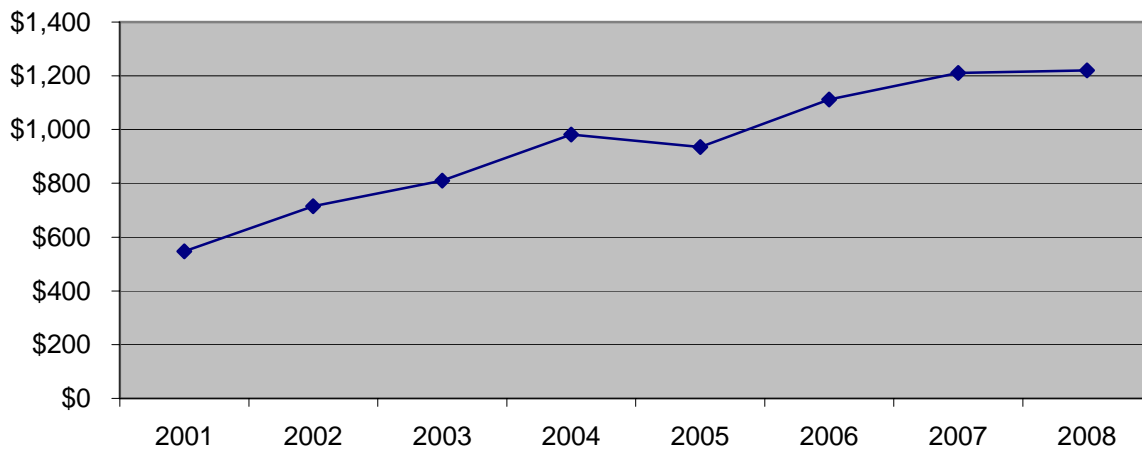
FINANCIAL POLICIES

The City of Bryan's current bond ratings are:

	<u>General Obligation</u>	<u>Utility Revenue</u>
Moody's	Aa3	A1
Standard & Poor's	AA-	A+

All ratings carry a "stable" outlook.

Net Debt Per Capita



	<u>Population</u>	<u>Net General Purpose Debt Outstanding (\$)</u>
2001	66,375	36,309,973
2002	66,754	47,744,488
2003	69,356	56,142,006
2004	69,146	67,846,107
2005	69,396	64,894,410
2006	69,743	77,569,872
2007	70,092	84,898,504
2008	70,738	86,290,000

Net debt is the amount of general purpose debt outstanding; it does not include any debt supported by utility revenues. Direct debt per capita is primarily affected by debt issuance, as well as population.

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

FINANCIAL POLICIES

INVESTMENT POLICY

It is the policy of the City of Bryan to invest public funds in a manner that will ensure the preservation of capital, meet daily cash flow demands of the City, conform to all applicable State and Local statutes governing the investment of public funds and provide reasonable investment returns.

The Public Funds Investment Act, Chapter 2256, Texas Government Code prescribes that each city is to adopt rules governing its investment practices and to define the authority of the Investment Officers.

- A. This Policy addresses the methods, procedures, and practices that must be exercised to ensure effective and judicious fiscal management of the City's funds.
- B. This Policy designates the individuals serving as the Director of Finance (currently the Chief Financial Officer), and the person performing the duties of Treasurer as the Investment Officers for the City.
- C. This Policy shall not apply to the selection, retention or other issues concerning the depositories of the City's funds in demand and time deposits as provided under Chapter 105 of the Local Government Code.

The complete policy is located in the Appendix of this document.

CAPITALIZATION POLICY

The purpose of this policy is to ensure adequate and appropriate control of the City's assets and to establish guidelines for capitalization in accordance with generally accepted accounting principles.

Capital assets (or "fixed assets") are defined as real or personal property used in the City's operations. They are not repair or supply items and are not acquired for the purpose of resale. Real or personal assets include:

- Land (including easements and rights of ways) and land improvements
- Buildings and building improvements
- Equipment
- Improvements other than buildings
- Infrastructure

Intangible assets, such as computer software and software licensing fees, are also considered capital items when they meet the criteria set forth in this policy.

The complete policy is located in the Appendix of this document.

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

GENERAL FUND OVERVIEW

Fund Description

This fund accounts for resources traditionally associated with governments which are not required to be accounted for in another fund.

During the budget process, it is the General Fund which receives the most scrutiny from city staff, the council, and the public. The attention is deserved because it is this fund that reflects most of the critical issues affecting the community, from establishing a tax rate to determining employee staffing and benefits.

The budget for the General Fund is prepared using the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both measurable and available to finance expenditures of the current period except where the accrual basis is specified by Generally Accepted Accounting Principles (GAAP). Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures in the governmental funds are recognized in the period in which the liability is incurred, if measurable.

The following narrative reports the major aspects of the General Fund budget for both concluding and new fiscal years. Operational accomplishments and goals are reported in the department narratives.

Fiscal Year 2008 Revenues

Revenues for the 2008 Fiscal Year are proposed to be \$50,991,972, an increase of \$5,323,880 or 11.66% from the FY2007 adopted budget of \$45,668,092. General Fund revenues are comprised of taxes, charges for services, intergovernmental transfers, municipal court fines, and other sources.

A large portion of the revenue increase can be attributed to increases in ad valorem and sales tax revenue. Property tax revenue is expected to increase \$1,758,515.94 (13.21%) due to both an increase in the maintenance and operations (M&O) portion of the tax rate and an increase in assessed property values of 9.3%. The maintenance and operations portion of the tax rate will increase from \$0.4545 to \$0.47017. Other contributing factors include increases in revenue streams due to an increase fees charged for ambulance services and an increase in revenue reported for the Bryan Municipal Golf Course. Staff had anticipated a closure in the golf course for reconstruction in FY 2007, however the course was not closed and there are no plans to close the golf course in FY2008.

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

GENERAL FUND OVERVIEW

Fiscal Year 2008 Expenditures

General Fund expenditures for Fiscal Year 2008 have been appropriated at \$50,892,518, which is a \$4,607,890 (10%) increase over the FY2007 adopted budget. Most of this increase is associated with the personal services portion of the budget. To provide Bryan employees with a competitive compensation package, the Council approved a 1% market rate adjustment to be allocated to specific positions to ensure marketability. Additionally, Council approved a 4% increase to the City's compensation plan. There were also several new positions approved in the FY2008 budget:

- Code Enforcement: 1 administrative assistant, 2 code enforcement officers
- Transportation: 1 department manager
- Police: 1 sergeant, 2 officers, \$40,000 increase in overtime pay for nuisance calls
- Fire: 6 firefighters, 3 EMS supervisors
- Information Technology: 1 GIS analyst
- Parks & Recreation: 1 recreation aide

The total for the market rate increase, compensation plan increase, and new positions total \$3,107,775. Other categories of expenditures in the General Fund include expenses for supplies, contractual services, maintenance, capital replacement/outlay, and other services/charges for general administration, support services, community services, public works, and public safety.

Many of the City Council's strategic initiatives are directly addressed through the decision packages awarded to the General Fund departments; these are outlined through the increases described in each expense category.

Fund Balance

The FY2008 General Fund balance is expected to increase by \$99,454 (.58%) from the projected beginning balance on October 1, 2007 of \$17,217,800 to \$17,317,254. Of this fund balance \$9,630,330 is unreserved and undesignated. This fund balance represents sixty-nine (69) days of expenditures and exceeds the Council established threshold of sixty (60) days or \$8,365,893.

**CITY OF BRYAN
General Fund
Summary of Revenue and Expenditures
Fiscal Year 2008**

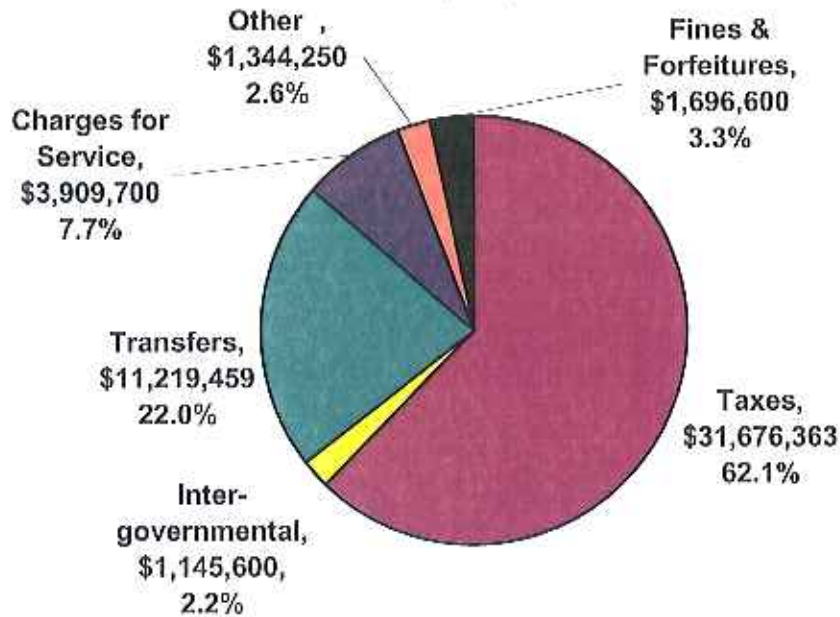
	<u>Revenues</u>	<u>FY2006 Actual</u>	<u>FY2007 Original</u>	<u>FY2007 Projected</u>	<u>FY2008 Adopted</u>	<u>Change for Adopted FY2008</u>
Taxes						
	Sales Tax	\$ 13 381 722	\$ 13 460 000	\$ 14 200 300	\$ 15 194 321	\$ 1 734 321
	Current Property Taxes	11 160 384	12 491,273	12,490 800	13 971 742	1 480 469
	Delinquent Property Taxes	236 824	220 000	222 200	226 700	6 700
	Penalty & Interest on Tax	207 707	215 000	216 000	217,700	2 700
	Franchise Taxes	2 049,517	1 909 000	1 789 900	1 798 300	(110,700)
	Other Taxes	224 439	225 000	248 500	267 600	42 600
	Total Taxes	<u>27,260,593</u>	<u>28,520,273</u>	<u>29,167,700</u>	<u>31,676,363</u>	<u>3,156,090</u>
Charges for Services						
	Police Services	561 821	549,000	597,400	616 100	67 100
	Vital Statistics	151 355	104 000	122 100	104 200	200
	Ambulance Fees	1 021 521	900 000	925 000	1 332,000	432 000
	Library Fees	47,310	45 000	58 000	54 200	9 200
	Parks & Rec	1 181 642	514 800	1 270 850	1,167,900	653 100
	Planning Fees	34,741	33 100	34 800	34 300	1 200
	Inspection and Permit Fees	551,702	529,760	671,100	601,000	71,240
	Total Charges for Services	<u>3,550,092</u>	<u>2,675,660</u>	<u>3,679,250</u>	<u>3,909,700</u>	<u>1,234,040</u>
Intergovernmental						
	Grants	417 009	34 000	665 738	35 000	1,000
	County EMS	242 442	254 722	250,000	175 000	(79 722)
	College Station Library	850,744	899,320	898,000	935,600	36,280
	Total Intergovernmental	<u>1,510,195</u>	<u>1,188,042</u>	<u>1,813,738</u>	<u>1,145,600</u>	<u>(42,442)</u>
Municipal Court Fines						
		<u>1,670,690</u>	<u>1,583,200</u>	<u>1,630,300</u>	<u>1,696,600</u>	<u>113,400</u>
Miscellaneous						
	Interest Income	1,083,543	950 000	1 086 000	973 800	23 800
	Miscellaneous Revenues	407,407	226,060	418,600	370,450	144,390
	Total Miscellaneous Revenues	<u>1,490,950</u>	<u>1,176,060</u>	<u>1,504,600</u>	<u>1,344,250</u>	<u>168,190</u>
Other Sources						
	Admin. Reimbursements & Transfer	10 916 963	10 524 857	10 139 046	11 219 459	694 602
	Sale of Fixed Asset	34,633	-	14,884		
	Total Other Sources	<u>10,951,596</u>	<u>10,524,857</u>	<u>10,153,930</u>	<u>11,219,459</u>	<u>694,602</u>
	Total Revenues	<u>\$ 46,434,116</u>	<u>\$ 45,668,092</u>	<u>\$ 47,949,518</u>	<u>\$ 50,991,972</u>	<u>\$ 5,323,880</u>

CITY OF BRYAN, TEXAS
General Fund
Summary of Revenue and Expenditures
Fiscal Year 2008

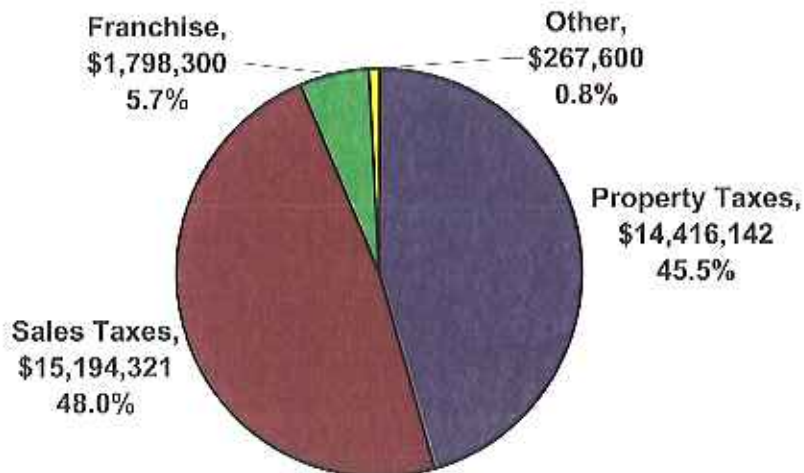
	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted	Change for Adopted FY2008
<u>Expenditures</u>					
General Administration					
Executive	\$ 759,102	\$ 1,110,197	\$ 1,192,324	\$ 1,121,350	\$ 11,153
Public Information	278,043	295,724	268,602	322,620	26,896
Neighborhood/Youth Svcs.	119,590	180,164	168,830	188,974	8,810
Internal Audit	97,487	107,059	112,047	128,738	21,679
City Secretary	410,715	453,209	450,299	537,615	84,406
City Council Services	493,058	375,555	382,850	376,081	526
Municipal Court	976,050	1,048,246	1,013,709	1,078,554	30,308
Legal Services	440,433	505,399	511,983	588,266	82,867
Payments to Outside Agencies	1,475,890	1,520,925	8,704,240	1,940,549	419,624
Total General Administration	<u>5,050,366</u>	<u>5,596,478</u>	<u>12,804,884</u>	<u>6,282,747</u>	<u>686,269</u>
Support Services					
Fiscal Services	980,702	981,315	994,186	1,096,042	114,727
Information Technology	1,568,785	1,836,815	1,918,998	2,345,596	508,781
Purchasing	422,413	479,072	498,291	528,792	49,720
Human Resources	529,907	603,563	564,044	600,056	(3,507)
Fleet Services	524,739	586,309	95,947	623,567	37,258
Facilities	2,285,882	1,812,341	1,557,162	1,880,368	68,027
Total Support Services	<u>6,312,428</u>	<u>6,299,415</u>	<u>5,628,628</u>	<u>7,074,421</u>	<u>775,006</u>
Community Services					
Special Projects	126,862	104,750	97,848	103,487	(1,263)
Bryan Library	1,304,050	1,338,895	1,320,006	1,423,559	84,664
College Station Library	795,271	834,320	830,725	878,823	44,503
Planning	686,543	598,472	592,770	645,187	46,715
Parks and Recreation	4,751,282	4,394,952	4,875,244	4,571,862	176,910
Building Services	566,657	794,621	808,058	1,153,303	358,682
Total Community Services	<u>8,230,664</u>	<u>8,066,010</u>	<u>8,524,651</u>	<u>8,776,221</u>	<u>710,211</u>
Public Works					
Engineering	1,073,864	1,209,880	1,190,857	1,440,637	230,757
Public Works Administration	-	178,540	68,507	165,398	(13,142)
Transportation	3,070,716	3,120,836	3,094,885	3,187,306	66,470
Total Public Works	<u>4,144,581</u>	<u>4,509,256</u>	<u>4,354,249</u>	<u>4,793,341</u>	<u>284,085</u>
Public Safety					
Police	12,210,444	12,903,719	12,297,091	14,122,857	1,219,138
Fire	7,471,122	8,909,750	9,315,699	9,842,931	933,181
Total Public Safety	<u>19,681,566</u>	<u>21,813,469</u>	<u>21,612,790</u>	<u>23,965,788</u>	<u>2,152,319</u>
Total Expenditures	<u>43,419,607</u>	<u>46,284,628</u>	<u>52,925,202</u>	<u>50,892,518</u>	<u>4,607,890</u>
Net Change	<u>\$ 3,014,509</u>	<u>\$ (616,536)</u>	<u>\$ (4,975,684)</u>	<u>\$ 99,454</u>	

**City of Bryan, Texas
Fiscal Year 2008**

**General Fund
Sources of Funds
\$50,991,972**

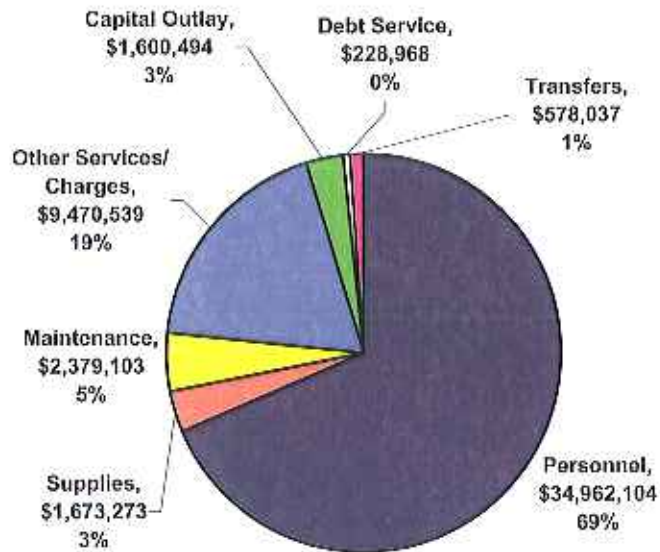


**Tax Revenue by Source
\$31,676,363**

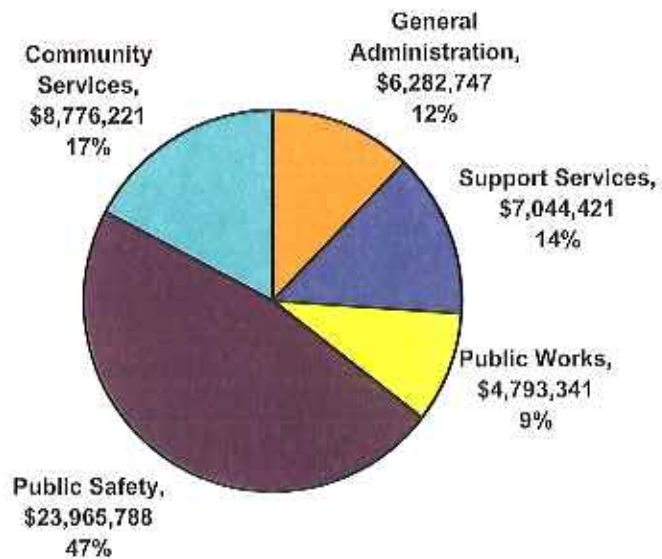


**City of Bryan, Texas
Fiscal Year 2008**

**General Fund
Expenditures by Category
\$50,892,518**



**Expenditures by Function
\$50,892,518**



Mission Statement

To provide support to the City Council and provide direction to staff based upon City Council policy. Executive Services is responsible for the management of all city operations while ensuring activities are done legally and expenditures are made with fiduciary responsibility.

Strategic Initiatives

1. Council policy direction is effectively and accurately communicated to staff.
2. An environment is created where diversity is valued and ethical, moral, and legal conduct is fostered within the organization.
3. Citizens are involved in community-wide decision making processes.
4. Citizen needs and issues are addressed in a responsive, equitable, and courteous manner.
5. The City Council is well-informed for their decision-making responsibilities.
6. Staff members are treated fairly, with respect, and are provided with a safe working environment.
7. Public funds and assets are managed in a fiscally responsible manner.
8. Staff maintains a consistently high quality of work and is encouraged to develop and improve performance.
9. Future needs of the organization and/or community are identified and strategically planned.

Fiscal Year 2007 Accomplishments

1. Maintained 100% compliance with state and local laws.
2. Provided the City Council 26 weekly reports of organizational activities.
3. Successful completion of 2006 Bryan Leadership Academy.
4. Reviewed Capital Improvement Plans (CIP) and provided Council with 5-year in review CIP report.
5. Assisted with development efforts, including Coulter Airfield, Kroger's, Colony Park and Premier Cinema.
6. Continued park improvements, including the new Henderson Park and enhancements at Sue Haswell Park.
7. Presented a revised water and wastewater rate structure plan to the City Council.
8. Completed park improvements to Tiffany and Tanglewood Parks.
9. Attendance at BBC, Coulter, CPAC, Library Board, and Park Board meetings.
10. Phase I of Justice Center completed and Phase II of Justice Center began.
11. Implemented restructured water department plans.
12. Assisted with Neighborhood Conservation District ordinance.
13. Renewed inter-local agreement with the City of College Station for operations of the College Station Library.
14. Attended neighborhood meetings and intergovernmental board meetings to receive community input.

Fiscal Year 2008 Goals and Objectives

1. 100% compliance with State and local laws.
2. Citizens have opportunities to voice opinions through public hearings and meetings, surveys, etc.
3. Maintain fund reserve of at least 60 days of operating expenditures/expenses.
4. Provide comprehensive CIP information to City Council on a regular basis.
5. Conduct at least one Management Team Retreat to further enhance communication within the organization.
6. Provide weekly reports to the City Council.
7. Bring resolution to Visitors Center project.
8. Implement a plan for contract administration; successfully recruit a qualified individual to administer the program.
9. Implement a plan for the City's strategic initiatives.
10. Develop a unique and aggressive customer service program; begin to train all city employees on customer service.
11. Continue to assist with economic development initiatives.
12. Transition to a new City Manager.
13. Provide weekly reports to the City Council.
14. Attend all City Council Meetings.
15. Respond to citizen concerns within 24 hours.

General Fund

Executive Services

	<u>FY2006 Actual</u>	<u>FY2007 Adopted</u>	<u>FY2007 Projected</u>	<u>FY2008 Adopted</u>
Salaries and Benefits	\$ 578,248	\$ 807,624	\$ 854,484	\$ 810,349
Supplies	17,335	26,335	24,449	29,009
Maintenance	-	-	-	-
Other Service Charges	163,519	276,238	313,391	281,992
Capital Outlay	-	-	-	-
Total Expenses	<u>\$ 759,102</u>	<u>\$ 1,110,197</u>	<u>\$ 1,192,324</u>	<u>\$ 1,121,350</u>

Performance and Activity Measures

	<u>FY2006 Actual</u>	<u>FY2007 Adopted</u>	<u>FY2007 Projected</u>	<u>FY2008 Adopted</u>
Number of meetings with City of College Station/ Brazos County	12	12	12	12
Number of meetings with BISD	12	12	12	12
Number of meetings with Chamber of Commerce/ Research Valley Partnership	24	24	24	24
Number of Community Meetings	4	4	4	4
Number of weekly City Manager's Reports to Council	52	52	52	52
Number of Council Retreats	1	6	2	4
Number of updates to City Council on CIP Progress	52	60	52	52
Number of Management Team Retreats	0	2	1	2
Number of days operating expenses in General Fund reserve	119	65	60	60
Council Candidate Orientation	Yes	Yes	Yes	Yes
New Council Member Orientation	Yes	Yes	Yes	Yes

Mission Statement

To promote the efficient and effective provision of services and use of resources of the City of Bryan

Strategic Initiatives

1. Ensure effectiveness of controls and accuracy of financial records by performing independent, objective compliance audits.
2. Promote efficient City operations through implementation of a comprehensive program of fraud and waste prevention.

Fiscal Year 2007 Accomplishments

1. Implemented a Fraud Hotline to help assure the reporting of suspected fraud
2. Performed a city-wide risk assessment
3. Performed audits based on the risk assignment and on City Council requests

Fiscal Year 2008 Goals and Objectives

1. Perform annual risk assessment based on city budget and management input
2. Perform 4-6 operational reviews
3. Perform fraud investigations within 72 hours of receipt and report the results to the Audit Committee during scheduled meetings
4. Perform special requests by the City Council in order to help make management and voting decisions

General Fund

Internal Audit

	FY2006	FY2007	FY2007	FY2008
	Actual	Adopted	Projected	Adopted
Salaries and Benefits	\$ 94,803	\$ 99,580	\$ 104,568	\$ 121,323
Supplies	178	570	570	570
Maintenance	-	-	-	-
Other Service Charges	2,506	6,909	6,909	6,845
Capital Outlay	-	-	-	-
Total Expenses	<u>\$ 97,487</u>	<u>\$ 107,059</u>	<u>\$ 112,047</u>	<u>\$ 128,738</u>

Performance and Activity Measures

	FY2006	FY2007	FY2007	FY2008
	Actual	Adopted	Projected	Adopted
Develop and begin implementation of physical inventory	1	1	1	1
Percent of internal audit requests completed on time	100%	100%	100%	100%

Mission Statement

To support, facilitate and strengthen the City of Bryan governmental process by:

1. Assisting the City Council in fulfilling its duties and responsibilities.
2. Improving public access to municipal records and other information.
3. Enhancing the public participation in municipal government processes.
4. Safeguarding and enriching the municipal election and records management processes.
5. Providing continuity for Bryan city government by recording its legislative actions, both contemporary and archival, and serving as historian for the City of Bryan.
6. Serving as the local registrar for Bryan residents by proper recordation and filing of birth and death records.

Strategic Initiatives

1. Provide efficient records management.
2. Provide excellent Vital Statistics services.
3. Administer successful elections.
4. Provide timely, efficient responses to open records requests.
5. Provide prompt processing of official documents.
6. Provide prompt preparation of Council agendas and packets.

Fiscal Year 2007 Accomplishments

1. Conducted successful elections, including special City Charter amendment election and special election to fill a vacancy on the Council.
2. Served as staff support for Charter Review Advisory Committee.
3. Successful pre-clearance of special elections with U.S. Department of Justice.
4. Oversaw recodification process of Bryan Code of Ordinances.
5. Launched city-wide volunteer program.
6. Winner of Five-Star Award from Bureau of Vital Statistics for excellence in vital statistics reporting.
7. Continued preservation of City's historical records and further implementation of imaging system in various departments in the City.
8. Successful implementation of new laws relative to conflicts of interest and open meetings act training, including offering several training programs for City Council appointed boards and committees.
9. Continued expansion of City's Neighborhood Association Partnership Program and recognition of the City's efforts to promote family friendly workplaces in the community.
10. Produced award winning videos and publications in the Public Information Office.
11. Expanded repository of public records.
12. Expanded Channel 16 programming.
13. Joint legislative program with City of College Station.

Fiscal Year 2008 Goals and Objectives

1. Continue efforts to implement Youth Neighborhood Association Partnership Program and Neighborhood NICE Program.
2. Win Five Star Award from the Bureau of Vital Statistics.
3. Continue implementation of imaging system in City departments and further expansion of web link repository.
4. Continue expansion of Channel 16 programming.
5. Begin research/selection process for conversion to new municipal court software.
6. Assist with construction phase decisions relative to new justice center facility.
7. Conduct records audits in various departments to ensure compliance with Records Management Plan and state/federal laws.
8. Continue implementation of city-wide volunteer program.

General Fund

City Secretary

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 307,010	\$ 349,531	\$ 342,366	\$ 387,968
Supplies	18,890	15,444	15,444	26,694
Maintenance	-	-	-	-
Other Service Charges	84,815	88,234	92,489	122,953
Capital Outlay	-	-	-	-
Total Expenses	<u>\$ 410,715</u>	<u>\$ 453,209</u>	<u>\$ 450,299</u>	<u>\$ 537,615</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Number of records converted to electronic format	338,949	350,000	350,500	375,000
Number of birth records reported to the State	2,253	3,000	2,500	2,500
Number of death records reported to the State	716	850	750	750
Successful elections	3	1	2	3
Number of paper copies provided for open records requests	950	5,000	1,500	1,800
Number of official documents processed for Council meetings	311	550	350	400
Number of timely agendas and minutes prepared	64	65	70	71
Number of Conflict of Disclosure filings	100	100	100	125
Number of Texas Open Meetings Act (TOMA) Training	6	10	5	5
Number of Residential Neighborhood Conservation Petitions	31	40	40	20
Number of Legislative Bills Tracked (Every other year)			1,200	

Mission Statement

The City of Bryan is committed to providing financially efficient municipal services to improve the quality of life and develop a community where all citizens are proud to live

Strategic Initiatives

1. Provide support and direction to staff.
2. Review and approve policies.
3. Promote council activity in the community
4. Ensure strategic initiatives encompass Council vision for future.
5. Ensure public input is actively sought

Fiscal Year 2007 Accomplishments

1. Significant accomplishments in implementation of Council's strategic initiatives.
2. Hosted volunteer reception
3. Conducted "mini retreats" to address Council's policy direction and initiatives.
4. Held Council retreats to address comprehensive goals and objectives for the City
5. Significant development in City of Bryan
6. Conducted search for new City Manager.

Fiscal Year 2008 Goals and Objectives

1. Continue progress concerning Council's strategic initiatives.
2. Provide policy direction to staff, especially new City Manager
3. Continue to facilitate a development environment conducive to progressive development in the City of Bryan
4. Conduct single member district meetings.
5. Host volunteer reception
6. Staff will provide administrative support to Council
7. Staff will handle daily requests and correspondence not requiring the City Council's personal attention
8. Staff will provide liaison support to the City Council, citizens, community leaders and city staff.

General Fund**Council Services**

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 68	\$ 68	\$ 81	\$ 971
Supplies	32,794	10,500	10,500	10,500
Maintenance	-	-	-	-
Other Service Charges	245,026	364,987	372,269	364,610
Capital Outlay	215,175	-	-	-
Total Expenses	<u>\$ 493,063</u>	<u>\$ 375,555</u>	<u>\$ 382,850</u>	<u>\$ 376,081</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Number of Council phone calls received	12,646	5,700	13,000	13,000
Number of Council correspondences processed	8,752	5,000	9,500	9,500
Number of Council meetings (regular, workshop, special)	64	70	71	71
Number of Council special receptions/events	2	3	2	2
Number of Council district meetings	-	5	3	3
Number of Bryan Commerce & Development Board Mtgs	N/A	N/A	20	20

Mission Statement

To provide the citizens of Bryan and local media timely information, whether educational or emergency in nature

Strategic Initiatives

1. Prompt response to the needs of citizens, visitors and local media.
2. Proactively provide positive information about Bryan.
3. Provide residents, visitors and media with multiple methods of accessing information about Bryan

Fiscal Year 2007 Accomplishments

1. Implemented Vocus On-Demand Public Relations software to monitor news coverage, form usable metrics, and pitch stories to a wide variety of media outlets.
2. Boosted Get Connected subscriber numbers to more than 600.
3. Coordinated the printing of a special promotional section for Bryan and Bryan ISD that appeared in Images of the Research Valley magazine.
4. Created a new general brochure for the city.
5. Created and distributed the FY 2005 Annual Report.
6. Coordinated and presented the 2005 Mayor's Downtown Impact Award.
7. Promoted city information weekly at eight radio stations (KTTX-FM was added), including the Spanish-language station. Also added a twice-monthly City of Bryan appearance on the KBTX-TV Noon Show.
8. Supervised Media Specialist Office, which included the addition of a full-time videographer/graphic design position. Since this addition, the office has significantly increased the amount of video production and graphic design, not to mention the efficiency of the office's operations.
9. Produced the Bravo! Bryan employee newsletter.
10. Helped coordinate and promote the annual Holiday Magic event that drew record crowds.
11. Coordinated numerous presentations and proclamations to salute members and programs of the community.

Fiscal Year 2008 Goals and Objectives

1. Increase the number of positive news stories about the City of Bryan
2. Increase the number of media contacts/story pitches made to result in positive news stories.
3. Further implementation of the City of Bryan's new brand.
4. Refine the appearance and functionality of the city's Web site
5. Find additional creative uses for www.goodlifetexasstyle.com
6. Increase the amount of local programming on Channel 16
7. Enhance quality and variety of city publications.
8. Find new ways to promote locally, especially at Texas A&M, the positive aspects of Bryan
9. With the Bryan ISD, implement a program to provide accurate, positive news and information to local realtors, thereby chipping away at the misinformation provided to new/prospective residents
10. Implement policies that will aid the operation of the Public Information Offices and the city as a whole

General Fund

Public Information Office

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 191,311	\$ 205,531	\$ 178,409	\$ 232,607
Supplies	36,635	19,625	19,625	19,625
Maintenance	3,448	-	-	-
Other Service Charges	32,281	50,568	50,568	50,388
Capital Outlay	14,368	20,000	20,000	20,000
Total Expenses	<u>\$ 278,043</u>	<u>\$ 295,724</u>	<u>\$ 268,602</u>	<u>\$ 322,620</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Total news stories about Bryan	1558	1,100	1,900	1,900
Positive news stories about Bryan	461	450	550	550
Total media contacts	2068	2,000	3,000	3,000

Mission Statement

Youth Services: Seeks to contribute to the healthy and pro-social development of all youth in the City of Bryan by assuring they have opportunities, with their families and through public and private community institutions and agencies, to engage in programs which will provide positive experiences and outcomes in a safe environment

Neighborhood Services: Seeks to improve the quality of life in the City of Bryan by promoting and facilitating citizen communication, participation and involvement in local governance through the organization and registration of neighborhood and/or homeowner associations with the City of Bryan's Neighborhood Association Partnership Program (NAPP)

Strategic Initiatives

1. Establish partnerships with youth serving organizations in the City of Bryan to support youth programs, and provide technical assistance to other youth serving agencies.
2. Community presentations about youth development needs and recognize youth in Bryan for positive achievements.
3. Work with youth serving organizations to increase their participation in the Youth Neighborhood Association Partnership Program (YNAPP) to encourage youth service involvement in neighborhood organizations.
4. Support the organization and registration of neighborhood associations with the City of Bryan. Support registered neighborhood associations applying for and receiving matching grants for neighborhood improvement projects.

Fiscal Year 2007 Accomplishments

1. Hosted a Family-Friendly Workplace Practices Conference as part of the National League of Cities (NLC) technical assistance project on "Cities Supporting Parents of Young Children."
2. Participated in a "Community of Promise" Youth Summit under the collaborative partnership of Project Unity.
3. Participated in the United Way's Youth Cabinet, the Chamber of Commerce's Jr. Leadership Brazos program, Keep Brazos Beautiful Youth Service Day and Scouting programs.
4. Continued to register neighborhood/homeowners association in the City of Bryan. There are now a total of 30 registered associations in the City of Bryan.
5. Participated in the second seminar with the City of College Station for both Cities' neighborhood programs in order to promote mosquito abatement program.
6. Began working with Bryan Independent School District (BISD) to conduct Jr. Achievement classes in Bryan elementary classrooms.
7. Provided the YNAPP grants to youth serving organizations.
8. Participated in the "Born Learning" national campaign promoted by United Way.

Fiscal Year 2008 Goals and Objectives

1. For the City of Bryan and Brazos County to meet their goals for the "Community of Promise" designation.
2. Reinstitute and expand the Government Class Lecture series to include student tours of key interest points in the City.
3. Continue supporting youth serving organizations, such as Scouting, Bryan High Service-Learning, HOSTS.
4. Recognize the achievements and accomplishments of youth from our community to the Bryan City Council.
5. Have approximately 36 registered neighborhood/homeowner associations.
6. Host at least two joint neighborhood events with the City of College Station's Neighborhood Services office.
7. Host neighborhood forums at the Municipal Office Building, in council districts, and city-wide.
8. Establish the Mayor's Neighborhood Impact Award to recognize the neighborhood organization or individual who has made the greatest contribution to his neighborhood or the city as a whole through their efforts.
9. Increase the total of registered associations that receive matching grant awards for neighborhood improvement.
10. Increase the participation of registered associations in the "NICE" (Neighborhoods Involved in Community Enhancement) program.
11. Work with the City of College Station and students from Texas A&M University for the development of a Bryan/College Station Youth Commission.

General Fund

Neighborhood/Youth Services

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 89,676	\$ 103,078	\$ 91,744	\$ 111,982
Supplies	661	2,125	2,125	2,125
Maintenance	-	-	-	-
Other Service Charges	29,253	74,961	74,961	74,867
Capital Outlay	-	-	-	-
Total Expenses	<u>\$ 119,590</u>	<u>\$ 180,164</u>	<u>\$ 168,830</u>	<u>\$ 188,974</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Youth receiving new adult mentors	100	100	100	110
BISD students involved in internships and job shadowing	75	75	75	80
Youth participating in entrepreneur training	50	50	50	55
New units for Boy Scouts and Girl Scouts	5%	3%	5%	5%
Presentations to community groups	35	35	40	45
Neighborhood Associations registered	36	36	36	40
Neighborhood Associations utilizing matching grant funds	10	10	10	15
Neighborhood Associations utilizing YNAPP matching grant	8	6	8	10
Neighborhood Associations utilizing NICE grant program	4	2	4	5
Neighborhood Associations participating in Shed Program	2	2	2	4
No. of NLC Technical Assistance Project (Early Care and Education Programs)	4	2	6	8
No. Community of Promise Initiatives	6	6	8	10
No. of 3rd Grade Junior Achievement classes City employees participated in	50	50	50	50

Mission Statement

To serve the public in a fair, efficient and accountable manner while contributing to the quality of life in our community by impartially administering justice

Strategic Initiatives

1. Provide efficient processing of citations filed with the court by various agencies.
2. Provide efficient case flow management to ensure that every litigant receives procedural due process and equal protection
3. Provide prompt processing of the court's writs and warrants.
4. Continue looking at means by which information technology can improve court operations and the quality of justice

Fiscal Year 2007 Accomplishments

1. Planned and successfully executed a warrant round up locally and with the Central Texas courts
2. Successful participation in the planning and design of the new Justice Center
3. Continued training and cross training of court staff ensuring ethical teamwork, trust and credibility by the public.
4. Completed a physical inventory of the court's assets
5. Updated the policies and procedures manual for both the court clerks' office and city marshal office.

Fiscal Year 2008 Goals and Objectives

1. Continue participating in the planning and design of the new Justice Center.
2. Level III certification of at least one staff member.
3. Level II certification of at least two staff members.
4. Continue staff training and cross training to ensure trust and credibility by the public.
5. Begin research and possible selection of hand held ticket writers in partnership with Bryan Police Department

General Fund

Municipal Court

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 607,133	\$ 643,007	\$ 600,348	\$ 672,472
Supplies	33,376	38,338	38,338	38,338
Maintenance	1,924	3,200	3,822	3,200
Other Service Charges	333,617	363,701	371,201	364,544
Capital Outlay	-	-	-	-
Total Expenses	<u>\$ 976,050</u>	<u>\$ 1,048,246</u>	<u>\$ 1,013,709</u>	<u>\$ 1,078,554</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Percent of warrant service targets achieved	99.8400%	100%	100%	100%
Number of warrants served	4,992	5,000	5,000	5,000
Revenue collected on outstanding warrants	\$ 764,589	\$ 700,000	\$ 800,000	\$ 800,000
Average number of days to process citations	4	3	4	4
Number of cases filed	17,179	15,000	16,000	16,000
Number of community service cases	463	500	500	500
Number of warrants issued	5,167	4,500	4,500	4,500

Mission Statement

To provide high quality legal services to assist the City of Bryan in achieving its lawful objectives.

Strategic Initiatives

1. Effective communication with elected and appointed officials, staff and the public.
2. Legal advice is accurate, timely and meets client needs
3. Contracts prepared by third-parties and reviewed by Legal Services are valid and enforceable.
4. City ordinances and agenda items are thoroughly and promptly reviewed
5. Qualified legal staff are recruited and retained

Fiscal Year 2007 Accomplishments

1. Reduced expenditures for personnel by retaining contract prosecutor.
2. Saved Self Insurance Fund outside counsel expenses by defending the City with in-house staff

Fiscal Year 2008 Goals and Objectives

1. No complaints from internal clients regarding legal staff communications
2. Majority of Council inquiries are responded to within the same business day
3. Legal advice and services are provided on or before the agreed upon delivery date
4. At least 75% of clients surveyed will rate advice and services provided by Legal Services as good or excellent.
5. When challenged, City contracts will be declared valid and enforceable.
6. Disputes regarding interpretations of contracts drafted by Legal Services do not arise
7. Ordinances and agenda items are reviewed and forwarded within required deadline.

General Fund

Legal Services

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 361,128	\$ 413,147	\$ 419,731	\$ 542,716
Supplies	1,900	3,480	3,480	3,480
Maintenance	-	-	-	-
Other Service Charges	77,405	88,772	88,772	42,070
Capital Outlay	-	-	-	-
Total Expenses	<u>\$ 440,433</u>	<u>\$ 505,399</u>	<u>\$ 511,983</u>	<u>\$ 588,266</u>

Performance and Activity Measures

	FY2006 Actual	FY 2007 Adopted	FY 2007 Projected	FY2008 Adopted
Percent of customers rated service as good or excellent	95%	90%	90%	90%
Median response time to Council requests (days)	0.5	0.5	0.5	0.5
Percent of tasks meeting agreed deadlines	85%	85%	85%	85%
Number of City contracts ruled invalid or unenforceable	0	0	0	0
Number of disputes over interpretation of City-written contracts	0	0	0	0
Number of agenda items not reviewed by deadline	0	0	0	0

Mission Statement

To ensure financial accountability, to effectively manage the City's assets, and to provide appropriate financial information for the evaluation of the City's activities

Strategic Initiatives

1. Provide accurate, timely, and relevant financial information to the City Council, management, investors and citizens of the City of Bryan
2. Ensure legal compliance with all applicable Federal, State, and City Charter accounting, budgeting, and financial reporting requirements.
3. Maintain the City's Investment Policy in compliance with the Public Funds Investment Act.
4. Prepare financial statements which fairly present the financial position of the City's funds and activities in conformity with generally accepted accounting principles.
5. Prepare the annual budget for use as a policy document, as an operations guide, as a financial plan, and as a communications device.
6. Utilize available technology to ensure efficient and effective customer services and management of resources
7. Continue emphasis on the performance measurement program to ensure the most effective use of the City's resources.

Fiscal Year 2007 Accomplishments

1. Received the Government Finance Officers Association's ("GFOA") Excellence in Financial Reporting Award for the FY 2005 Comprehensive Annual Financial Report ("CAFR").
2. Received the GFOA Distinguished Budget Award for the FY2006 annual budget.
3. Received an unqualified opinion from the City's independent auditors for the financial statements for the year ended September 30, 2005; and no management letter was issued due to there being no reportable conditions or administrative matters reported.
4. Completed the electronic filing of the Annual Report of Continuing Disclosure Requirements of SEC Rule 15c2-12.
5. Received a yield on investments in excess of the City's target rate; and performed reporting in compliance with the adopted investment policy and the Public Funds Investment Act.
6. Implemented positive pay for Central Disbursements and Payroll bank accounts.
7. Reduced records storage needs for paper documents and improved record accessibility by scanning all accounts payable documents for Laserfiche storage.
8. Completed the inventory and valuation of all infrastructure assets and updated all infrastructure records to accomplish full implementation of GASB Statement 34.
9. Received the ICMA Certificate of Achievement for FY 2005 participation in the continuing performance measurement program.

Fiscal Year 2008 Goals and Objectives

1. Receive the GFOA's Excellence in Financial Reporting Award for the FY 2006 CAFR.
2. Receive the GFOA's Distinguished Budget Award for the FY 2007 annual budget.
3. Receive an unqualified opinion from the City's independent auditors for the financial statements for the year ended September 30, 2006; and receive a management letter which includes no reportable conditions.
4. Earn a yield which meets or exceeds the benchmark performance rate on the cash and investment portfolio.
5. Receive Certification of Investment Policy from the GTOT for the two-year period beginning March 1, 2007
6. Council adoption of a fund balance policy, debt management policy and long-range debt issuance strategy.
7. Complete and distribute Accounting policies and procedures manual.
8. Establish long-range capital equipment replacement plan.
9. Restructure the performance measurement program to improve departmental and citizen participation

General Fund

Fiscal Services

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 754,958	\$ 794,860	\$ 771,757	\$ 881,866
Supplies	34,968	28,160	33,060	31,300
Maintenance	300	1,700	2,548	2,950
Other Service Charges	176,502	156,595	161,821	167,426
Capital Outlay	11,208	-	25,000	12,500
Total Expenses	<u>\$ 977,936</u>	<u>\$ 981,315</u>	<u>\$ 994,186</u>	<u>\$ 1,096,042</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Receive GFOA Certificate of Excellence in Fin'l Reporting	Yes	Yes	Yes	Yes
Receive GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
Receive an unqualified opinion from independent auditors	Yes	Yes	Yes	Yes
Number of reportable conditions on auditor's management letter	2	0	0	0
Quarterly Investment Report prepared in compliance with Public Funds Investment Act	Yes	Yes	Yes	Yes
Average number of working days to close prior accounting period	15	15	15	15
Average number of working days to issue monthly financial reports	17	17	16	15
Post CAFR on website within 30 days of auditor review	Yes	Yes	Yes	Yes
Post Budget on website within 90 days of adoption	Yes	Yes	Yes	Yes
Average number of working days to review cash receipts	2	2	2	2
Percent of state and federal filing requirements met	100%	100%	100%	100%

Mission Statement

Provide the City with timely and cost-effective access to existing technologies appropriate to the mission and goals of the City of Bryan and to provide assistance and advice in its use. Our goal is to support City Employees and Citizens with superior customer service, provide them with the most appropriate computer technology, and assist them in their ability to communicate effectively. We will continue to actively promote, oversee, and coordinate the regular use of technologies to improve all levels of City-wide communication.

Strategic Initiatives

1. Provide in-house training to City Staff on varied applications
2. Increase utilization of HTE across the City of Bryan thru integration with other systems
3. Broaden Laser Fiche deployment to more City departments.
4. Utilize the Intranet to expand the availability and accessibility of information thru system integration.
5. Improve and increase GIS utilization thru integration with other city systems.
6. Improve stability and security of the City's network.

Fiscal Year 2007 Accomplishments

1. Achieved over 95% "Above Average" rating on Help Desk Survey results
2. Maintained 99.9% planned uptime for HTE/AS400.
3. Brought additional city services on-line
4. Successfully moved IT Data Center to new facility.
5. Install secondary Fiber Route to provide redundancy to City's fiber backbone
6. Continued expansion of Bryan GIS to internal and external customers.
7. Created Bryan IT Policies and Procedures Manual.
8. Successfully implemented Asset Management Software for City.
9. Initiated radio system re-banding negotiations with Nextel.
10. Enhanced network security with intrusion prevention system
11. Implemented Barracuda "Spam" filter web server.
12. Upgraded MS Exchange Server to 2003.
13. Implement Extensive Security Measures on new VOIP (Voice Over IP) Telephone System.
14. Improved HTE utilization with Naviline and Work Order training
15. Brought on new departments to utilize Laserfiche, and implemented the HTE-Laserfiche integration
16. Maintained external GIS web traffic to an average of over 20,000 hits per day.
17. Increased capacity of tape back-up library by 4.2 Terabytes.
18. Implemented Phase 1 of Digital In-Car Video for Police Department.
19. Implemented new professionally designed City web-site and migrated existing "E-Services" to site

Fiscal Year 2008 Goals and Objectives

1. Achieve over 95% above average rating on Help Desk Survey results.
2. Maintain 99.9% planned uptime for HTE/AS400.
3. Maintain and keep current our computer and peripheral inventory
4. Continue to bring additional "E-Services" on-line.
5. Maintain 99.9% planned uptime for 800 Megahertz (Mhz) trunked radio system
6. Continue expansion of Bryan GIS to internal and external customers.
7. Complete City of Bryan Business Impact Analysis and implement Disaster Recovery Program.
8. Provide 1500 man-hours of training to City Staff on varied applications and systems

General Fund

Information Technology Services

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 816,957	\$ 929,685	\$ 862,317	\$ 1,019,457
Supplies	55,758	61,206	68,867	62,900
Maintenance	437,221	686,250	788,507	836,419
Other Service Charges	125,250	109,674	134,868	128,305
Capital Outlay	133,599	50,000	64,439	298,515
Total Expenses	<u>\$ 1,568,785</u>	<u>\$ 1,836,815</u>	<u>\$ 1,918,998</u>	<u>\$ 2,345,596</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Help Desk calls processed	4,515	4,500	4,500	3,500
Percent of Help Desk calls with response time under 1 hour	65%	90%	70%	70%
Network Uptime Percentage	99.00%	99.90%	99.00%	99.00%
Training Man-Hours provided to City Staff	N/A	15	750	1,200
Percentage of GIS Layers Updated Annually	50%	50%	60%	65%

Mission Statement

The Purchasing Department will support all departments within the City of Bryan by providing cost effective, centralized procurement of all goods and services at the best value to the City and will strive to ensure timely availability of all necessary supplies and materials required for city operations, while staying in compliance with all federal, state and municipal purchasing laws.

Strategic Initiatives

1. Ensure purchasing policies and procedures provide good internal control while streamlining the processes affecting City staff and vendors
2. Maintain centralized procurement authority within the Purchasing Department
3. Maintain good vendor/City relationships
4. Ensure goods and services are available through the most cost-effective means.
5. Provide training for City staff in purchasing policies, quality control and ethics in procurement
6. Provide semi-annual training for local businesses.
7. Promote and support cooperative interlocal purchasing.
8. Promote and support effective and cost-saving outsourcing initiatives

Fiscal Year 2007 Accomplishments

1. Held "focus group" meetings with various departments to solicit feedback on process improvements
2. Conducted joint vendor training for local businesses with the Brazos Valley Small Business Development Center, Brazos County, BISD, CSISD and the City of College Station.
3. Continued to support inter-agency purchasing cooperation by encouraging other agencies to piggy-back COB contracts and utilizing other agency contracts when in the best interests of the City.
4. Bid, award and received 100% of the planned capital equipment requests within the current fiscal year.
5. Improved the quality and increased the number of annual contracts for goods and services for the various departments.
6. Participated in Bryan Leadership Academy.
7. Received the 2005 "Achievement of Excellence Award in Procurement" sponsored by the National Purchasing Institute and the Texas Municipal League
8. Developed and published an enhanced Purchasing Policy and Procedures Manual for the City of Bryan.

Fiscal Year 2008 Goals and Objectives

1. Continue to improve City staff and vendor awareness of procurement policies, procedures and designated quality control responsibilities.
2. Continue to host "focus group" meetings with the departments to assist in streamlining procurement processes and improving customer service.
3. Continue to increase the volume of goods and services procured through annual price agreements and "just in time" delivery contracts.
4. Bid, award and receive 95% of the planned capital equipment requests within the current fiscal year.
5. Coordinate and support cooperative purchasing opportunities with BISD, Brazos County, COCS, CSISD and TAMU.
6. Achieve the necessary criteria for the 2006 "Achievement of Excellence Award in Procurement."
7. Achieve accreditation in 75% or more of the professional positions within the Purchasing Department.

General Fund

Purchasing Services

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 365,023	\$ 423,187	\$ 439,059	\$ 455,383
Supplies	11,928	17,150	21,902	17,412
Maintenance	2,402	2,250	5,400	2,250
Other Service Charges	32,967	36,485	31,930	36,747
Capital Outlay	10,093	-	-	17,000
Total Expenses	<u>\$ 422,413</u>	<u>\$ 479,072</u>	<u>\$ 498,291</u>	<u>\$ 528,792</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Number of formal bids processed	88	110	83	80
Number of annual contracts for goods and services	103	100	98	100
Value of goods and services on annual contracts	\$8,998,957	\$ 9,500,000	\$ 7,969,000	\$ 8,000,000
Number of purchase orders issued	952	1150	1,025	1,050
Expenditures processed through the Purchasing Dept.	\$ 59,357,129	\$ 35,000,000	\$ 40,000,000	\$45,000,000
Average amount per purchase order	\$62,349	\$35,000	\$39,024	\$42,857
Value of disbursements from warehouse inventory	\$ 1,565,610	\$ 1,350,000	\$ 1,660,800	\$ 1,750,000
Deliveries from warehouse inventory	1,050	900	950	875

Mission Statement

To support the City's efforts to attract, develop and retain a diverse, well-qualified and productive workforce that is capable of providing quality services to the citizens of Bryan.

Strategic Initiatives

1. Provide timely and effective recruitment processes.
2. Increase the number of qualified minority applicants.
3. Establish and promote appropriate training and development opportunities for all employees.
4. Ensure pay and benefits are representative of the labor market.
5. Assist supervisors and employees in resolving disputes and handling disciplinary actions in a constructive manner.
6. Provide up-to-date written policies and procedures.

Fiscal Year 2007 Accomplishments

1. Implemented an online employment application system completely replacing the paper application process.
2. Developed, implemented and presented a unique cross-cultural awareness program as part of a collaborative grant effort between the City of Bryan, City of College Station, Texas A&M University, Blinn College and B-CS Chamber of Commerce.
3. Assisted in a major restructuring of the City's Water and Wastewater Department.
4. Took over the coordination of the Employee Holiday Luncheon and Employee Picnic and held both successfully.
5. Conducted an evaluation of all City positions and made several adjustments to bring salaries more in line with comparable market values.
6. As a result of the success of the first joint Police Exam with the City of College Station in FY05, conducted subsequent exams jointly.
7. Assist Risk Management with providing ID Badges to City retirees allowing them access to Bryan pools and Lake Bryan, as well as discounted rates at participating local health clubs.
8. Provided numerous training classes for employees and supervisors (both City and BTU).
9. Coordinated and assisted in the executive search process for a new City Manager.

Fiscal Year 2008 Goals and Objectives

1. Work with departments in developing succession plans.
2. Develop and implement more work/life balance programs and policies.
3. Conduct an employee survey to evaluate work environment and pay and benefits.
4. Continue to provide quality training programs to employees and supervisors.
5. Implement a City-wide language skills program.

General Fund

Human Resources

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 344,270	\$ 377,351	\$ 337,832	\$ 374,163
Supplies	81,696	50,700	49,800	48,550
Maintenance	-	23,100	24,000	38,325
Other Service Charges	103,941	152,412	152,412	139,018
Capital Outlay	-	-	-	-
Total Expenses	<u>\$ 529,907</u>	<u>\$ 603,563</u>	<u>\$ 564,044</u>	<u>\$ 600,056</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Adopted	FY2008 Projected	FY2008 Adopted
Number Personnel Reqs Processed	203	238	258	250
Total Number of Applications Received	6,221	7,140	7500	8200
Total Number of New Hires	238	285	265	275
Number of Terminations	211	260	220	220
Turnover Rate	27.3%	18.0%	22.0%	20.0%
Number of Training Sessions Conducted/Coordinated	60	70	83	100

Note: Above figures include full-time regular, part-time regular and temporary/seasonal for COB & BTU

Breakdown of COB Employees by Career Ladder/Pay Schedule

Business Operations	15.0%	n/a	16.1%	16.1%
Technical Operations	30.0%	n/a	29.2%	29.0%
Business Professional	5.0%	n/a	4.5%	4.5%
Technical Professional	3.0%	n/a	4.2%	4.2%
Business Professional w/ Management	5.0%	n/a	5.0%	5.0%
Technical Professional w/ Management	5.0%	n/a	4.3%	4.3%
Executive Management	1.0%	n/a	1.3%	1.0%
Fire Classified	16.0%	n/a	15.1%	15.5%
Police Classified	19.0%	n/a	19.3%	19.4%
Council Appointees	1.0%	n/a	1.0%	1.0%
				100.0%

Breakdown of COB & BTU Employees by Gender and Race

Male	72.7%	n/a	50.0%
Female	27.3%	n/a	50.0%
White	71.5%	n/a	52.0%
Black	10.6%	n/a	18.0%
Hispanic	17.1%	n/a	28.0%
Other	0.8%	n/a	2.0%

Mission Statement

To plan, direct, coordinate and manage an effective maintenance, procurement, and replacement program for the City's fleet inventory within limits of the City's financial resources; provide advice and information on fleet requirements through a constant evaluation of fiscal resources, manpower, programs, facilities and equipment.

Strategic Initiatives

1. All vehicles and equipment are maintained in a safe and operable condition to maximize effective utilization, longevity, and reduce downtime
2. Operational goals are met within budgetary constraints.
3. Departmental time allocated to cross-training is continued
4. Staff is treated fairly, with respect and is provided with a safe working environment
5. Staff maintains a consistently high quality of work and is encouraged to develop and improve their skills and performance.
6. All funds and assets are managed in a fiscally responsible manner
7. Future needs of the organization are identified and planned for strategically.

Fiscal Year 2007 Accomplishments

1. Positively identified, assigned unit numbers, labeled and decalated most city trailers. Ordered and installed license plates on all identified units and ensured they have been brought up to safe, legal operating standards.
2. Implemented the Routine Fleet Tire Inspection Program. This effectively provides reduced service costs and downtime, since a set rate is charged regardless of the service required. Air pressure adjustments, flat repairs and tire replacements are all performed while the vehicles are scheduled out of service. This process further increases tire longevity which translates to additional cost savings.
3. Began standardizing City's fleet in all areas possible or practical. Having a standardized fleet will make for a safer work environment as operators will be more familiar with the equipment, as well as also improving purchase price advantages. This also results in greatly improved parts stocking ability, reduced technical training and special tool needs, etc.
4. Enhanced customer service by adding necessary equipment and implementing in-house tire mounting and balancing services on light vehicles and equipment. This is designed to reduce vehicle down time and save the departments additional financial resources when compared to our current out sourcing alternatives. This currently save each department over \$32.00 in labor and associated charges per light vehicle tire/wheel mounted/balanced (up to 17"). More savings on larger size tires.
5. Enhanced customer service by adding necessary equipment and began servicing automatic transmissions as needed. This program is designed to reduce vehicle downtime and save the departments additional financial resources by reducing transmission related failures. We have already begun to experience a positive reduction in transmission failures.

Fiscal Year 2008 Goals and Objectives

1. Continue to enhance services provided on fleet vehicles and equipment.
2. Continue to implement new procedures and record keeping enhancing environmental compliance, reducing overall maintenance and reducing environmental concerns associated with the Fleet Facility.
3. Continue to positively identify all city trailers and other rolling stock as departments cooperate with these requests.
4. Implement a preventive maintenance inspection program to include all trailers on a minimal annual basis.
5. Provide excellent customer service.
6. 100% compliance with State and local laws.
7. Continue internal cross-training program.
8. Continue process of fleet standardization at every level when practical or feasible.
9. Continue to provide and promote innovative ideas and goal setting to increase cost savings, enhance customer service and increase efficiency in the fleet operation.

General Fund

Fleet Services

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 491,488	\$ 524,251	\$ 52,425	\$ 560,345
Supplies	25,547	24,050	19,474	25,041
Maintenance	1,052	4,650	3,382	5,817
Other Service Charges	6,652	33,358	20,666	32,364
Capital Outlay	-	-	-	-
Total Expenses	<u>\$ 524,739</u>	<u>\$ 586,309</u>	<u>\$ 95,947</u>	<u>\$ 623,567</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Number of fleet job orders	7,200	7,365	7,900	7,800
Average labor hours per fleet job order	1.85	2.00	1.75	1.80
Average labor cost per fleet job order	\$ 72.88	\$ 72.60	\$ 68.25	\$ 74.00
Number of fleet job orders completed per day/per mechanic	3.9	4.0	4.2	4.0

Mission Statement

To plan, direct, coordinate and manage an effective maintenance and custodial program for the City's public buildings, parks, and park facilities within limits of the City's financial resources; provide advice and information on Facilities and Parks requirements through a constant evaluation of fiscal resources, manpower, programs, facilities and equipment.

Strategic Initiatives

1. Respond to internal Customer Service Surveys
2. Operational goals are met within budgetary constraints
3. All vehicles and equipment are maintained in a safe and operable condition
4. Departmental time allocated to cross-training is increased.
5. Work order cost effectiveness is monitored.

Fiscal Year 2007 Accomplishments

1. Installation of two replacement playground units at Tanglewood and Bonham Parks
2. Complete renovation of TWC building to house our IT Services Department
3. Installation of new splash pad and pavilion at Tanglewood Park
4. Installation of walking trails at Camelot and Scurry Parks
5. Remodel of Building Services department of the Municipal Office Building
6. Remodel of CID area of the Bryan Police Building.
7. Complete replacement of the HVAC air handlers and control system at Bryan Library
8. Replacement of the HVAC control system at the Federal building

Fiscal Year 2008 Goals and Objectives

1. Successful replacement of the HVAC system and controls at the Municipal Office Building
2. Successful construction of the new Bryan Justice Center
3. Continue with weekly project meetings to ensure continued progress on projects
4. Continue to achieve a 99 % overall Customer satisfaction on Maintenance and Custodial Services
5. Expand training opportunities to allow employees to advance in their knowledge and certifications.
6. Increase responsiveness to corrective maintenance requests within 48 hours from 92%to 95%
7. Increase completion of facility modifications within 60 days from 90% to 92%.

General Fund

Facility Services

	FY 2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 1,145,164	\$ 1,136,341	\$ 961,780	\$ 1,204,804
Supplies	63,877	50,050	50,050	40,100
Maintenance	283,910	335,808	251,205	332,548
Other Service Charges	236,184	290,142	294,127	302,916
Capital Outlay	556,747	-	-	-
Total Expenses	<u>\$ 2,285,882</u>	<u>\$ 1,812,341</u>	<u>\$ 1,557,162</u>	<u>\$ 1,880,368</u>

Performance and Activity Measures

	FY 2006 Actual	FY 2007 Adopted	FY 2007 Projected	FY2008 Adopted
Average labor hours per facilities preventative maintenance work order	N/A	1 30	N/A	N/A
Average labor cost per facilities preventative maintenance work order	N/A	49 40	N/A	N/A
Facilities preventive maintenance work orders complete within 30 days	350 67	95%	341 25	345 96
Labor hours/facilities corrective work order	N/A	2 50	N/A	N/A
Labor cost/facilities corrective work order	N/A	95 00	N/A	N/A
Response within 48 hours for corrective maintenance requests	N/A	95%	N/A	N/A
Average hours for completed special projects	N/A	20 00	N/A	N/A
Average cost for special projects	N/A	\$ 760 00	N/A	N/A
Average number of special projects completed	519	192	327	423
Facility special projects complete within 60 days	86.5	92%	54 50	70 50
Total completed Parks & Recreation work orders *	2,360	1,862	3,050	2,705
Total completed Facility work orders*	5,668	4,627	5,990	5,829
Total completed work orders *	8,028	6,489	9,040	8,534
Overall satisfaction of Maintenance and Repair survey	99%	99%	99%	99%
Overall satisfaction of Custodial survey	1%	99%	99%	99%
Average overhead expense	N/A	\$ 38 00	N/A	N/A

*Above does not include pending work orders

Mission Statement

To facilitate the oversight and management of special projects envisioned by the City Council for the successful development of the community

Strategic Initiatives**Traditions Project:**

1. To monitor completion of all City obligations specified in the project development plan
2. To monitor compliance with all contractual agreements relative to the project.

Bryan Municipal Golf Course:

1. To oversee the management of the golf course to improve the satisfaction level of golf patrons.
2. To ensure the effective use of City resources dedicated to golf course operations.
3. To pursue capital improvements to the golf course which enhance golf patron satisfaction.
4. To monitor compliance with all contractual agreements relative to the management of the golf course.

Economic Development Initiatives:

1. To facilitate development efforts by performing administrative activities relative to proposed development projects.
2. To serve as the liaison between the City, private developers, The Research Valley Partnership, the Bryan Business Council, and the respective advisory boards of the various tax increment reinvestment and financing zones formed by the City Council
3. To assist the City Council in fulfilling its fiduciary responsibility of prudently selecting development partners by performing the due diligence relative to development proposals.
4. To evaluate and recommend development policies and procedures which will promote the City Council's vision and enhance the business climate in the community

Fiscal Year 2007 AccomplishmentsTraditions Project:

1. As of the September 2006, 182 residential lots have been sold, and 81 building permits have been issued
2. Another 45 acres of land were transferred to Traditions Club-Bryan for, bringing the total acreage transferred for development to 421 acres.
3. The grill, swimming pool and tennis complex is under construction with completion scheduled for Fall 2006

Bryan Municipal Golf Course:

1. Successfully managed the contract with Golf Solutions – Bryan, Inc. for operation of the golf course.
2. Coordinated the preparation of the design for the Council authorized Master Plan implementation

Development Initiatives:

1. Coordinated the formation of Tax Reinvestment Zone No. 19 for the Burton Creek residential development project pursuant to the Tax Increment Financing Act, Chapter 311 of the Texas Tax Code.
2. Coordinated three meetings of the Tax Reinvestment Zone No. 8 Board of Directors.
3. Coordinated one meeting of the Tax Reinvestment Zone No. 10 Board of Directors.
4. Performed preliminary activities associated with the formation of Tax Increment Financing Zone No. 22 for a retail development proposed on Bryan's east side

Fiscal Year 2008 Goals and ObjectivesTraditions Project:

1. To facilitate the completion of the extension of South Traditions Drive
2. To review all contractual agreements and pursue resolutions for areas of non-compliance.

Bryan Municipal Golf Course:

1. To oversee the renovation of the golf course and associated facilities.
2. To ensure the golf course is operated efficiently and within the terms of the management contract.

Development Initiatives:

1. To coordinate the formation of Tax Reinvestment/ Financing Zones as circumstances dictate
2. To coordinate the meetings of the Tax Increment Financing Zone Boards of Directors
3. To prepare policies and procedures for the formation of tax increment development proposals.

General Fund

Special Projects

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 121,587	\$ 99,766	\$ 92,864	\$ 98,604
Supplies	1,984	500	500	500
Maintenance	-	-	-	-
Other Service Charges	3,291	4,484	4,484	4,383
Capital Outlay	-	-	-	-
Total Expenses	<u>\$ 126,862</u>	<u>\$ 104,750</u>	<u>\$ 97,848</u>	<u>\$ 103,487</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Number of meetings with Brazos County	8	8	8	8
Number of meetings with BISD	6	6	6	6
Number of meetings with BCAD	6	6	6	6
Number of Community Meetings	1	1	1	1

Mission Statement

The Bryan+College Station Public Library System provides equal opportunity access to information, high quality book and multimedia materials, programs, exhibits, and online resources to meet the needs of a diverse community for lifelong learning, cultural enrichment and intellectual stimulation. To fulfill its mission, the Library System employs a knowledgeable, well-trained staff committed to excellent service. It is also supported by the Library Advisory Board and the Friends of the Library.

Strategic Initiatives

- 1 Provide year-round, age appropriate programs that foster the love of reading.
- 2 Continue developing a long-range plan for the library system.
- 3 Determine the age of the various collections.
- 4 Weed fiction in both libraries

Fiscal Year 2007 Accomplishments

1. Provided advanced computer classes with the help of a volunteer.
2. Sent 6 librarians to Tx Lib Association conference in Houston.
3. Provided 2 ½ months of programs during summer reading programs for children.
4. Hosted the downtown Christmas tree lighting with musical groups, refreshments and tours of the Carnegie Library.
5. Provided weekly storytimes for toddlers year round
6. Added 6 new computers to Bryan Library. Replaced all the public access computers at Larry J Ringer Library.
7. Added a self checkout system for the public access computers.
8. Added a pre-pay system for printing from the public access computers.
9. Continued a clean up of the bibliographic records.
- 10 Added a youth services librarian at the Larry J Ringer Library.

Fiscal Year 2008 Goals and Objectives

1. Participate in community reading program
2. Produce one workshop for beginning genealogists.
3. Increase the size of the books on compact disc (CD) collection by purchasing at least 100 more titles.
4. Increase the size of the Spanish collection by adding at least 50 more titles
5. Collaborate with the Children's Museum for at least one project.
6. Provide training opportunities for all staff members
7. Begin an oral history project.
8. Develop a long range plan.
9. Install wireless connections in the Bryan Library

General Fund

Bryan+ College Station Public Library System

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Bryan Public Library:				
Salaries and Benefits	\$ 995,934	\$ 1,085,946	\$ 1,034,438	\$ 1,139,195
Supplies	50,702	16,405	26,676	16,405
Maintenance	20,317	31,910	31,910	31,910
Other Service Charges	109,168	95,634	96,364	107,049
Capital Outlay	127,929	109,000	130,618	129,000
Total Expenses	<u>\$ 1,304,050</u>	<u>\$ 1,338,895</u>	<u>\$ 1,320,006</u>	<u>\$ 1,423,559</u>
College Station Branch:				
Salaries and Benefits	\$ 694,687	\$ 741,881	\$ 721,126	\$ 786,802
Supplies	15,249	10,575	13,346	11,486
Maintenance	17,536	26,911	26,911	17,000
Other Service Charges	14,601	14,953	14,953	14,535
Capital Outlay	53,198	40,000	54,389	49,000
Total Expenses	<u>\$ 795,271</u>	<u>\$ 834,320</u>	<u>\$ 830,725</u>	<u>\$ 878,823</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Circulation	726,762	704,908	748,565	748,565
Library Visitors	421,201	386,253	433,400	433,400
Number of Volumes	256,234	288,678	263,900	263,900
Number of Reference Inquiries	30,679	29,592	31,000	31,000
Circulation of juvenile materials	422,379	302,353	430,000	430,000
Computer use	80,815	57,530	85,000	85,000
New patron registration	10,953	10,800	11,000	11,000

Mission Statement

Assisting development and improving the quality of life for the citizens of Bryan

Strategic Initiatives

1. Comprehensive Plan compliance through education and enforcement.
2. Responsiveness to the development community and the general public
3. Monitoring implementation of Downtown Master Plan.
4. Monitoring implementation of other special plans and corridor standards
5. Expand opportunities for public input.
6. Cooperation with other governmental entities on regional issues.

Fiscal Year 2007 Accomplishments

1. Substantially completed the update of the City of Bryan Comprehensive Plan. This includes a land use plan, thoroughfare plan, visions and goals, water and wastewater master plan updates, and the incorporation of the parks master plan. In addition, extensive efforts were put into the public input process.
2. Created a website dedicated to educating and informing the public about the update to the Comprehensive Plan.
3. Completed an annual update of the Subdivision, Site Review, and Comprehensive Zoning Ordinance. These updates were done in an effort to make the documents more user friendly
4. Assisted in completion of Downtown Phase 2 design, including complex utility issues, streets, sidewalks, historic lighting, and landscaping
5. Began a complete update of the Developer's Guide to assist the community in navigating our development process. This includes creating innovative ways to convey information to the development community.
6. Continued with the Staffer on Call program to make a professional staff person available during business hours to assist customers both in person and over the phone.
7. Acted as a staff liaison for six different committees, boards, and commissions.
8. Began work on the rewrite of the Historic Preservation Ordinance.
9. Created a Planning and Zoning Commission Subcommittee to begin implementing the Central Business Corridor Plan through text amendments and rezonings.
10. Coordinated with the Bryan-College Station Metropolitan Planning Organization to reprioritize several Bryan projects.
11. Performed two major Thoroughfare Plan amendments.
12. Assisted in administering Neighborhood Improvement Grant Program.
13. Made available all Site Development Review Committee (SDRC) submittals electronically. In addition, several SDRC packets were converted to electronic packets.

Fiscal Year 2008 Goals and Objectives

1. Begin implementing the Comprehensive Plan Update, including performing appropriate text amendments.
2. Continue to provide pre-development meetings, a staffer on call, and prompt review of SDRC items.
3. Provide accurate, timely, relevant planning information to the City Council, Planning & Zoning Commission, City management, and citizens of the City.
4. Continue implementation of Downtown Master Plan.
5. Begin implementing the text amendments made to accomplish desired results in the Central Business Corridor.
6. Submit City Council agenda items by established deadlines.
7. Substantially complete several Planning and Zoning Plan of Work items.
8. Continue cooperation with other governmental entities on regional issues.

General Fund

Planning & Development Services

	<u>FY2006 Actual</u>	<u>FY2007 Adopted</u>	<u>FY2007 Projected</u>	<u>FY2008 Adopted</u>
Salaries and Benefits	\$ 416,661	\$ 532,686	\$ 471,881	\$ 522,723
Supplies	20,751	22,100	25,600	19,900
Maintenance	3,192	-	-	-
Other Service Charges	216,877	43,686	95,289	102,564
Capital Outlay	29,062	-	-	-
Total Expenses	<u>\$ 686,543</u>	<u>\$ 598,472</u>	<u>\$ 592,770</u>	<u>\$ 645,187</u>

Performance and Activity Measures

	<u>FY2006 Actual</u>	<u>FY2007 Adopted</u>	<u>FY2007 Projected</u>	<u>FY2008 Adopted</u>
Professional staff support to public meetings	100%	100%	100%	100%
Rezoning cases	49	15	70	70
Conditional Use Permits	17	15	20	20
Subdivision Plats (final, replats and amending)	60	70	70	70
Master Subdivision Plans	6	10	8	8
Preliminary Subdivision Plans	24	25	28	28
Site Plans	65	70	90	90
Alley/Street Closings	8	5	8	8
Variances	34	30	70	70
Exceptions	6	20	4	4

Mission Statement

To enhance and improve the quality of life of all citizens of Bryan, promote tourism, aid in public safety through juvenile crime prevention, and contribute to community aesthetics. This is accomplished by providing high quality parks and facilities, highly trained professional staff, special events, and wholesome, constructive recreation programming

Strategic Initiatives

1. Provide the community with an array of recreational facilities and opportunities
2. Continue to contribute positively to the aesthetic appeal of the community.
3. Maintain and upgrade park facility aesthetics

Fiscal Year 2007 Accomplishments

1. Completed Tanglewood Park Splash Pad and Pavilion.
2. Completed construction of 1/2 mile walking trail and bridge at Camelot Park.
3. Completed construction of Turkey Creek Trail project.
4. Replaced playground units at Bonham Park and Tanglewood Park.
5. Expansion and installation of additional Christmas lighting at Haswell Park and City Buildings.
6. Organization and implementation of Holiday Magic Special Event.
7. Replacement of 8 foot fence at Haswell Baseball Field
8. Installation of 1/3 mile walking/jogging trail at Allen Ridge/Symphony Park
9. Installation of 3 new Gateway Entrance signs
10. Increased pavilion rentals by 5%
11. Improved public perception and increased marketing of the Parks and Recreation Department through the use of Channel 16, ads in The Eagle and The Battalion, and expanded Parks & Recreation Activity Guide distribution at local businesses, the CVB and the Chamber of Commerce.
12. Expanded special event offerings with the Pumpkin Walk and Daddy/Daughter Valentines Dance. Began planning the new City of Bryan signature event, Texas Reds, to take place in summer 2007.
13. Added Pee Wee Golf, Pee Wee Basketball, Pee Wee Baseball and expanded Pee Wee Soccer Programs.
14. Added Spring Break Camp, overnight Camp Out Program and a Summer Day Camp at Austin's Colony Park.
15. Updated Parks and Recreation Master Plan as a part of the City of Bryan Comprehensive Master Plan

Fiscal Year 2008 Goals and Objectives

1. Expand special event offerings through development of a City of Bryan signature event. The City of Bryan's Texas Reds: Steak & Grape Festival will be held June 16, 2007.
2. Promote and market the Parks and Recreation Department benefits to the community through emphasis of youth development, health and wellness, and economic impact.
3. Add one additional Summer Park Program site.
4. Add 2 more Gateway Entrance signs, replacing 2 current signs.
5. Develop Trail Plan for the Park Hudson parkland.
6. Operate within allocated budget

General Fund

Parks and Recreation

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 1,142,876	\$ 1,318,383	\$ 1,243,274	\$ 1,377,597
Supplies	138,448	143,140	143,140	151,140
Maintenance	135,655	103,802	265,663	103,802
Other Service Charges	2,746,558	2,663,627	2,663,627	2,781,323
Capital Outlay	587,745	166,000	559,540	158,000
Total Expenses	<u>\$ 4,751,282</u>	<u>\$ 4,394,952</u>	<u>\$ 4,875,244</u>	<u>\$ 4,571,862</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Texas Reds - Sponsorship Revenues	NA	NA	\$41,500	\$75,000
Texas Reds - Participants	NA	NA	8,000	10,000
Texas Reds - Wineries	NA	NA	11	20
Texas Reds - Cook-Off Teams	NA	NA	21	25
Holiday Magic - Participants	6,000	NA	4,000	6,000
Family Camp Out - Participants	115	NA	161	200
Pee Wee Sports Program - Participants	360	NA	470	500
Aquatics - Learn to Swim - Participants	1,930	NA	1,950	2,000
Summer Park Program Sites	7	NA	9	9
Summer Park Program - Participants	547	NA	1,177	1,200
Neal Recreation Center Memberships	477	NA	421	450
Adult Softball - Teams Registered	133	NA	113	135
Cemetery Plot Sales	128	NA	100	110
Percent completion of Turkey Creek Trail	80%	NA	100%	NA
Percent completion of Gateway Plan	30%	50%	70%	100%
Percent completion of Park Hudson Trail	10%	NA	20%	100%
Number of Pavilion Rentals	824	925	850	875
Palace Theater Rentals	55	NA	60	60
Construction of Splash Pads	1	0	0	1

Mission Statement

To facilitate safe building construction practices by partnering with the building community to ensure construction complies with federal, state and local building codes thereby protecting the property, life, health and welfare of the community while promoting development within the City.

Strategic Initiatives

1. To provide a streamline permitting and inspection process.
2. Share resources and have cross-trained employees with Planning and Engineering Departments to provide excellent customer service.
3. Inspectors are cross-trained with the varying disciplines enabling multiple types of inspections with one visit.
4. Staff is trained both technically and in customer service skills.
5. Builders are able to apply for permits via the Internet.
6. The City adopted current construction codes.
7. City's Sign Ordinance reflects current practices.

Fiscal Year 2007 Accomplishments

1. Adopted and implemented the 2003 International Codes.
2. Established and implemented driveway and sidewalk permit and inspection process.
3. Increased efficiency of inspections as well as improved customer service by increasing the effectiveness of the inspectors' in-truck laptops by upgrading wireless air-cards.
4. Increased customer service by having staff available to assist Planning Services with staffer on call for walk-in customers' inquiries.
5. Worked with individual building contractors to help identify time delays for projects and how to help projects run more smoothly and efficiently.
6. Implemented a tracking system for construction plan review (goal is 10 working days commercial, 2 working days residential) and the turnaround time for inspections (goal is 17 hours).
7. Inspectors and Plans Reviewer continue to obtain certifications.
8. Worked with the community and staff to obtain information for revising the sign ordinance.

Fiscal Year 2008 Goals and Objectives

1. Continue to streamline the permitting and inspection process.
2. Exceed client service expectations both professionally and efficiently.
3. Continue ongoing technical improvements to better serve our citizens.
4. Cross-train and resource sharing with Planning and Engineering.
5. Continue implementing cross-training of inspectors.
6. Seek continuing education opportunities for staff development.
7. Research implementing on-line permit application.

General Fund

Inspections

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 477,986	\$ 690,189	\$ 691,432	\$ 857,849
Supplies	18,215	17,180	33,064	52,180
Maintenance	3,126	7,000	9,669	8,424
Other Service Charges	63,330	80,252	73,893	123,850
Capital Outlay	4,000	-	-	111,000
Total Expenses	<u>\$ 566,657</u>	<u>\$ 794,621</u>	<u>\$ 808,058</u>	<u>\$ 1,153,303</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Number of days to obtain a residential building permit	2	2	2	1
Response time to request for inspection (hours)	18	17	20	18
Number of inspections	8,951	9,200	9,000	9,500
Number of dangerous structures repaired/razed	63	45	65	70
Valuation of Structures Permitted (million)	127	118	135	145
Number of New Single Family Residence and Duplexes Permi	272	260	260	260
Total number of Permits Issues	3,203	3,200	3,000	3,200
Professional staff support to public meetings	100%	100%	100%	100%

Mission Statement

To provide excellent engineering and public works services and to maintain the City's infrastructure and natural resource systems in a manner that is efficient, affordable and provides the best customer service.

Strategic Initiatives

1. Provide citizens with good water, wastewater, and solid waste service at an affordable cost.
2. Provide the public with quality roadways and drainageways.
3. Perform engineering analysis and design to provide the most cost effective results.
4. Provide teamwork atmosphere and communication in order to enhance each service provided to the City.

Fiscal Year 2007 Accomplishments

1. Successful re-organization of the Water Department and began implementing changes to make the department more efficient, increasing revenues and thereby not increasing rates.
2. Continued good fiscal management of the Solid Waste fund such that an 8% tipping fee was added by BVSWMMA without an increase to the Solid Waste Rates.
3. Continued success of the City's Pavement Management System thereby increasing the quality of the City's street pavement.
4. Maximized utilization of funds by performing engineering analysis to prioritize projects for Water, Wastewater, Streets and Drainage.
5. Ensured quality staffing levels for each department and encouraged training to keep the staff on top of new techniques and technology.

Fiscal Year 2008 Goals and Objectives

1. Continue efficiencies in processes and maximizing revenues in the Water/Wastewater Department.
2. Review of performance measures for each department and implementing monitoring of measures.
3. Successful completion of Capital Improvement Program approved for each department and the Council.
4. Increased future planning of street rehabilitation and drainage improvements.
5. Review of the Compost Facility revenues and expenditures.

General Fund

Public Works Administration

	<u>FY2006</u> <u>Actual</u>	<u>FY2007</u> <u>Adopted</u>	<u>FY2007</u> <u>Projected</u>	<u>FY2008</u> <u>Adopted</u>
Salaries and Benefits	\$ -	\$ 168,750	\$ 58,717	\$ 155,461
Supplies	-	-	-	-
Maintenance	-	-	-	-
Other Service Charges	-	9,790	9,790	9,937
Capital Outlay	-	-	-	-
Total Expenses	<u>\$ -</u>	<u>\$ 178,540</u>	<u>\$ 68,507</u>	<u>\$ 165,398</u>

Performance and Activity Measures

	<u>FY2005</u> <u>Actual</u>	<u>FY2006</u> <u>Actual</u>	<u>FY2007</u> <u>Projected</u>	<u>FY2008</u> <u>Adopted</u>
% of performance measures implemented by departments	n/a	n/a	n/a	n/a
10 year capital improvement plan created for Streets and	n/a	n/a	n/a	n/a
Drainage improvements	n/a	n/a	n/a	n/a
Perform within 3 - 5% of budget	n/a	n/a	n/a	n/a

*Public Works Administration was re-implemented in late FY2006

Mission Statement

To improve the quality of life for the citizens of Bryan by guiding the growth and managing the design of the City's infrastructure by:

1. Creating an environment that encourages development while protecting the community's interest;
2. Providing the highest level of service to Engineering Services' customers;
3. Planning for future growth of the City to ensure sufficient facilities are available;
4. Ensuring quality and cost-effective design and construction of infrastructure;
5. Administering floodplain management activities.

Strategic Initiatives

1. Timely review of development submittals and construction plans.
2. Capital improvement projects are designed and constructed in a timely manner and within budget
3. Public infrastructure is installed using good construction practices
4. Update Geographic Information System (GIS) information relating to development and newly installed public infrastructure.
5. Perform floodplain administration for the City of Bryan
6. Maintain current water, wastewater and storm sewer master plans

Fiscal Year 2007 Accomplishments

1. Performed management for design and construction of \$30 million of infrastructure placed new for the City by developers (about \$5 million) or contracted by the City to repair/replace/extend existing water, sanitary sewer, street or drainage systems (about \$25 million).
2. Completed the design and began construction of CIP identified by Council including Beck Street, Downtown Phase II Renovation, Kent Street and E 29th Street widening, all within budget
3. Most significant construction of Capital Improvements Program (CIP) projects included:
 - The completion of 6 contracts for the west side water transmission main constructed from the main pump station in downtown to Highway 47 and the beginning of construction for the east side water transmission main to be constructed from the main pump station to Old Reliance Road and Earl Rudder Freeway;
 - The completion of the 2005 Street Maintenance contract and the beginning of the 2006 contract that included \$2.5 million and \$3.5 million in overlays and reconstructs throughout the City using the Transportation Fee fund;
 - Completed several sanitary sewer repair/replacement contracts to reduce inflow and infiltration (I/I) and assisted the Water Department in the identification of I/I sources. Additionally, managed contracts to clean and T.V. the east side Burton Creek trunk line and the Still Creek trunk line;
 - Completed several secondary drainage projects that reduced or eliminated flooding of residents and completed the flood study for Carter's Creek.
4. Most significant construction of residential development projects included Traditions, Austin's Colony Phase 9, Oak Meadow Phase 3, and Tiffany Park Phased 11 and 12; total about 300 residential lots developed. Also worked with developers in preparing for the construction of Austin's Colony Phase 10, Austin's Estates, and with BISD on the new high school, middle school and elementary school
5. With the cooperation of the development community and the City of College Station, updated the Unified Bryan/College Station Construction Specifications, Standard Details and Design Guidelines for Water, Sewer, and Streets, as well as the B/CS Unified Drainage Design Guideline Manual.

Fiscal Year 2008 Goals and Objectives

1. Provide comments on site development review within 5 working days and development related construction plans within 10 working days.
2. Provide engineering oversight and management of consulting engineers designing public infrastructure.
3. Perform in-house engineering design and preparation of construction plans for public infrastructure.
4. Update the city's GIS to include new infrastructure improvements made to the existing system
5. Continue to work to provide the community with updated Unified Bryan/College Station Construction Specifications, Standard Details and Design Guidelines.
6. Safe development in the floodplain.
7. Update the water and wastewater master plans every 5 years.

General Fund

Engineering Services

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 914,313	\$ 1,100,048	\$ 959,103	\$ 1,317,182
Supplies	36,248	26,641	66,962	27,850
Maintenance	14,745	2,500	13,155	5,000
Other Service Charges	44,329	59,491	127,402	60,605
Capital Outlay	64,229	21,200	24,235	30,000
Total Expenses	<u>\$ 1,073,864</u>	<u>\$ 1,209,880</u>	<u>\$ 1,190,857</u>	<u>\$ 1,440,637</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Development:				
Avg # of working days to review site development submittals	5	5	5	5
Avg # of working days to review Engineering plans and reports	10	10	10	10
Value of construction projects installed by developers	\$ 2,345,581	\$ 10,000,000	\$ 7,000,000	\$ 3,500,000
Number of construction projects monitored	21	30	25	20
Capital Improvement Projects:				
Number of consulting engineering contracts	29	25	27	28
Number of engineering in-house designed projects	26	25	25	24
Value of construction projects awarded (public infrastructure)	\$ 39,358,000	\$ 25,000,000	\$ 47,148,900	\$ 40,000,000
Number of construction projects monitored	35	30	32	33

Mission Statement

To provide a well-maintained street system program that provides its customers safe travel throughout the City of Bryan. We are committed to responding to the needs of our customers with professionalism and insuring quality customer service.

Strategic Initiatives

1. Maintain 100% compliance with the Texas Manual on Uniform Traffic Control Devices (TMUTCD).
2. Increase number of paved lane miles in satisfactory condition.
3. Maintain 100% compliance with effective pavement markings maintained.
4. Provide excellent customer service while responding to requests in a timely manner.
5. Maintain a well-maintained street system, pavement marking system, traffic signal control system, drainage system, and sign inventory system.
6. Assist with the development of Coulter Airfield.

Fiscal Year 2007 Accomplishments

1. Assisted Engineering with the \$2.5 million street maintenance contract.
2. Responded to approximately 2,000 work requests relating to drainage/street maintenance issues.
3. Pothole crews repaired approximately 3,000 potholes, while performing minor street maintenance.
4. Completed 86 street signs work order.
5. Performed preventive maintenance on 57 stop and go traffic signals, 8 intersection flashers, and 28 school zone flashers.
6. Trimmed trees at 204 locations including sight distance/low limb clearance locations and sign visibility.
7. Evaluate traffic control devices such as street name signs, traffic pavement markings for effectiveness.
8. Installed LED left turns on Traffic signal system along Texas Ave from North Sims to Broadmoor.
9. Installed 4 handicap parking spaces at Tanglewood Park.
10. Installed video detection equipment at signalized North at Texas, Sulphur Springs at Texas, Post office at Texas, Kent at Briarcrest, Broadmoor at Briarcrest, Briarcrest at Villa Maria and WJB at Main and Bryan.
11. Loop induction repair at Broadmoor at 29th, Memorial at 29th and Sulphur Springs at South College.

Fiscal Year 2008 Goals and Objectives

1. Work with new Public Works Director to ensure that the Transportation Department is running as efficiently as possible.
2. Zero lost time accidents.
3. Same day response to citizen complaints.
4. Continue assisting the Engineering Department in repairing base failures for 3.9 million dollar street maintenance project.
5. Utilize new pothole truck to help repair 5,000 potholes.
6. Continue to maintain zero accidents at all established pedestrian crossings.
7. Evaluate all traffic control, street name signs, and traffic pavement markings for effectiveness.
8. Evaluate progression along the traffic signal system weekly.
9. Evaluate all traffic signal timing in closed loop systems to improve coordination due to the increase in traffic volumes.
10. Upgrade traffic signals to LED lighting along Texas Avenue, 29th, Villa Maria and Briarcrest to reduce electrical cost at all signalized intersection within the City of Bryan.
11. Install Video Detection System at signalized intersections at Carter Creek at Villa Maria, Cavitt at Villa Maria, South College at Villa Maria, MLK to 29th along Texas.
12. Maintain Coulter Field taxi way, runway lighting and visual aids.
13. Installing Opticom Priority Control Systems to provide intersection right-of-way to authorized emergency vehicles green light priority.
14. Installing of wireless data communications and traffic monitoring at all signalized intersection.

General Fund

Transportation/Drainage

	<u>FY2006 Actual</u>	<u>FY2007 Adopted</u>	<u>FY2007 Projected</u>	<u>FY2008 Adopted</u>
Salaries and Benefits	\$ 1,092,543	\$ 1,287,660	\$ 1,115,570	\$ 1,489,816
Supplies	120,010	115,050	112,999	139,450
Maintenance	794,630	827,032	892,501	802,632
Other Service Charges	718,277	675,408	679,478	685,408
Capital Outlay	345,256	215,686	294,337	70,000
Total Expenses	<u>\$ 3,070,716</u>	<u>\$ 3,120,836</u>	<u>\$ 3,094,885</u>	<u>\$ 3,187,306</u>

Performance and Activity Measures

	<u>FY2006 Actual</u>	<u>FY2007 Adopted</u>	<u>FY2007 Projected</u>	<u>FY2008 Adopted</u>
Compliance with TMUTCD	100%	100%	100%	100%
Percent of paved lane miles in satisfactory condition	N/A	84%	N/A	N/A
Percent of customers rating timeliness as satisfactory	N/A	92%	N/A	N/A
Percent of pothole requests responded to within 72 hours	100%	100%	100%	100%
Percent of public roadways inspected for conditions	N/A	100%	N/A	N/A

Mission Statement

To save lives, protect property, and enhance the quality of life of the citizens of Bryan. This mission is accomplished by providing quality and cost efficient services including fire prevention, fire suppression, rescue, emergency medical, emergency management, code enforcement, and hazardous materials mitigation.

Strategic Initiatives

1. Planning for future fire stations locations to sustain or improve acceptable response times and to provide for adequate personnel and equipment response.
2. Reduce average property loss by fire damage.
3. Successfully utilize new Records Management System (RMS)/ Computer Aided Dispatch (CAD) system.
4. Prevent fires by active code enforcement, public education, and effective fire investigation.
5. Provide excellent customer service in fire suppression, emergency medical services, hazardous materials mitigation, technical rescue, and homeland security issues.
6. Protect the community from natural and man-made disasters through progressive emergency management leadership.
7. Continue to provide excellent customer service through efficient and effective fiscal management.
8. Improve professional development for all fire department supervisors.

Fiscal Year 2007 Accomplishments

1. Obtained federal funded homeland security grant for the City of Bryan in the amount of \$500,000 for the purchase of a mobile command post.
2. Researched and proposed land parcel for site of Fire Station #5.
3. Implemented new 800 MHz radio system.
4. Implemented new computer aided dispatch and records management system.
5. Installed mobile data terminals in all vehicles.
6. Developed an implementation plan to lower the Insurance Service Office, Inc. (ISO) rating for the City of Bryan.
7. Began the hiring process for firefighters/emergency medical technicians (EMTs) to staff Fire Station #5.
8. Adopted the most recent (2003) International Fire Code.
9. Provided the required federal training on the National Incident Management System (NIMS).

Fiscal Year 2008 Goals and Objectives

1. Continue to hire firefighters to staff Fire Station #5.
2. Order a fire engine and ambulance to have adequate emergency vehicles for Fire Station #5.
3. Enter into a design contract for Fire Station #5.
4. Implement the recommended ISO plan for the City of Bryan.
5. Implement new performance evaluation procedures for all Civil Service employees.
6. Provide leadership and supervisory training opportunities for department supervisors.
7. Re-evaluate and update our Quality Assurance / Quality Improvement (QA/QI) program.

General Fund

Fire Services

	FY2006 Actual	FY 2007 Adopted	FY 2007 Projected	FY 2008 Adopted
Salaries and Benefits	\$ 6,492,354	\$ 7,350,157	\$ 7,059,118	\$ 8,423,602
Supplies	379,138	301,433	420,863	434,357
Maintenance	101,196	90,672	138,645	60,540
Other Service Charges	439,008	548,488	485,112	750,117
Capital Outlay	59,426	619,000	1,211,961	174,315
Total Expenses	<u>\$ 7,471,122</u>	<u>\$ 8,909,750</u>	<u>\$ 9,315,699</u>	<u>\$ 9,842,931</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY 2008 Adopted
Percent of Fire/EMS responses under 5 minutes	32.91%	43%	30.00%	35.00%
Number of residential/commercial fires	125	124	93	90
Value of property lost to fire	1,720,281	725,000	1,500,000	1,000,000
Value of property saved from fire	36,991,648	4,100,000	30,000,000	30,000,000
Number of Civilian deaths	3	2	0	0
Number of Civilian injuries due to fire	7	10	6	5
Number of Firefighters with lost time injuries	3	5	4	4
Number of Incidents with flame spread exceeding 3	30	30	15	10
Number of Inspections	2,406	1,800	2,450	2,500
Number of citizens trained in fire prevention	8,001	6,500	8,500	9,000
Total emergency responses	8,000	8,500	8,247	8,574
Total unit responses	14,081	15,750	14,356	14,650
Total EMS injuries	6,169	7,100	6,605	7,105
Average calls per day	22.47	21.64	23.00	24.00
Average unit responses per day	38.58	43.00	39.00	40.00

Mission Statement

To provide superior police service to the public in order to protect life, property and the freedoms secured by the Constitution. We will identify and solve problems by forming partnerships with citizens to enhance the quality of life within our community

"To Serve and Protect with Courtesy, Pride and Professionalism"

Strategic Initiatives

1. Annually update the Department's 3 Year Strategic Plan.
2. Maintain community partnerships to enhance quality of life for all Bryan citizens
3. Maintain international accreditation standards and status
4. Provide excellence in full-service law enforcement to the community
5. Continue to increase diversity within the departmental workforce
6. Collaborate with other agencies to reduce violent crime within our community

Fiscal Year 2007 Accomplishments

1. Expanded field Animal Control Services to northern Brazos County and implemented an inter-local agreement to recover costs
2. Implemented a Drug Enforcement Team (DET) for criminal investigations of drug activity within the community after the end of Brazos Valley Narcotics Task Force
3. Continued planning of the new Criminal Justice Center with the first phase of site preparation completed
4. Completed the mock accreditation assessment in April 2006 and finalized plans for the formal CALEA assessment in August 2006
5. Implementation of the formal intelligence gathering process in an automated format for use by sworn personnel in conducting criminal investigations and tactical planning
6. Implemented Bryan's curfew program and assisted park and recreation with Teen Night Out at Neal Recreation
7. Implemented the Neighborhood Nuisance Program to provide a more timely response to neighborhood complaints
8. Completed equipment inventory of all issued personnel equipment and building capital items
9. Selected and trained a full time crime prevention officer to centralize customer contact and neighborhood requests
10. Maintained a case clearance of 21% for all reported Uniform Crimes -Part I at the national average
11. Revised all Department General Orders and placed them on web access drive for all personnel and issued individual discs for use
12. Relocated the Property and Evidence Unit and Professional Standards Division during construction of the new Justice Center
13. Implemented the E-Strategy to reduce violent crime in Bryan by 25% within the next five (5) years
14. Completed program review and assisted with hiring a new Executive Director for the Brazos County Emergency 911 district
15. Created Bryan Police Departments first recruiting video

Fiscal Year 2008 Goals and Objectives

1. Attend all community and neighborhood meetings when invited to discuss crime, disorder, and / or code issues
2. Maintain a case clearance rate for all reported Uniform Reporting Part I Crimes of at least 21%
3. Maintain the existing response times for all priority I and II incidents
4. Maintain compliance with all accreditation mandatory standards and at least 85% of the optional or other standards
5. Finalize the relocation into the new Justice Center during 2007
6. Manage police activities within the authorized operating budget for fiscal year 2007

General Fund

Police Services

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 10,381,768	\$ 10,671,622	\$ 10,159,104	\$ 11,416,868
Supplies	398,819	482,361	455,007	464,360
Maintenance	68,426	75,800	100,000	128,286
Other Service Charges	1,157,485	1,268,228	1,432,980	1,582,179
Capital Outlay	203,946	405,708	150,000	531,164
Total Expenses	<u>\$ 12,210,444</u>	<u>\$ 12,903,719</u>	<u>\$ 12,297,091</u>	<u>\$ 14,122,857</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Priority call response time (minutes)	7.0	7.0	7.4	7.5
Traffic accident rate (per 1,000)	26.2	19.5	25.3	25.0
Total Part 1 Crimes reported	4,557	5,100	3,891	3,696
Citizen complaints filed	29	24	23	22
Employee turnover	10.7%	5.0%	7.4%	8.0%
Part 1 Crimes clearance rate	26.9%	24.0%	23.2%	24.3%
Percent crime rate growth	-10.8%	1.0%	-14.6%	-5.0%
Percent change in traffic accident rate	2.6%	1.0%	-3.4%	-1.1%
Percent citizens satisfied or very satisfied	77.9%	75.0%	77.9%	80.0%

General Fund

Payments to Outside Agencies

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Maintenance	-	-	-	-
Other Service Charges	937,720	859,644	880,873	1,133,544
Capital Outlay	-	-	-	-
Debt Service	187,209	217,725	217,725	228,968
Transfers	350,961	443,556	7,605,642	578,037
Total Expenses	<u>\$ 1,475,890</u>	<u>\$ 1,520,925</u>	<u>\$ 8,704,240</u>	<u>\$ 1,940,549</u>

Authorized Contributions

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Contributions:				
Research Valley Partnership (RVP)	\$ 243,288	243,287	243,287	243,287
RVP Marketing Funds		50,000	50,000	50,000
Texas Institute for Pre-Clinical Studies		84,000	84,000	84,000
Downtown Bryan Economic Development Association (DBEDA)	37,500 50,000	50,000	68,200	68,200
Downtown Façade Grant				200,000
Brazos County Health Department	10,000	-	10,000	10,000
Downtown Improvement Program	190,853	18,634		
Easterwood Fire Support				61,692
BVCNet	13,000	13,000	13,000	13,000
Tejas Center Sales Tax Rebate	87,789	88,000	96,327	15,885
Metropolitan Planning Organization- Traffic Planner Funding		15,000	7,500	15,000
Grant Repayment to TXDOT	29,470			
Bryan Business Council			64,167	
Senior Citizens Grant	4,400			
Miscellaneous Charges:				
County Appraisal District	161,421	187,723	193,759	245,000
BBC Economic Development	110,000	110,000		
USTELTEC			50,633	122,480
Bush Library Expansion				5,000
Debt Service:				
HUD 108 Loan Debt Payments	187,209	217,725	217,725	228,968
Transfers:				
Transfers-LaSalle Hotel Support	96,556	82,276	82,276	216,032
Transfer to Debt Service Fund	254,405	250,405	250,405	251,005
Transfers to Other Departments		110,875	7,272,961	111,000
Total	<u>\$ 1,475,890</u>	<u>\$ 1,520,925</u>	<u>\$ 8,704,240</u>	<u>\$ 1,940,549</u>

**City of Bryan, Texas
General Fund Staffing
Authorized/Budgeted Full-Time Personnel**

General Administration

Executive Services

	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
City Manager	1	1	1
Deputy City Manager	1	2	2
Assistant City Manager	-	-	1
Clerical Support ¹	2	2	3
Director of Management Operations	1	1	-
Total	<u>5</u>	<u>6</u>	<u>7</u>

¹ added an additional executive assistant in FY08

Internal Audit

	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Internal Auditor	1	1	1
Total	<u>1</u>	<u>1</u>	<u>1</u>

City Secretary

	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
City Secretary	1	1	1
Administrative Assistant	1	1	1
Council Services Assistant	1	1	1
Records Management Coordinator	1	1	1
Records Management Assistant	-	1	1
Vital Statistics Technician	1	1	1
Citizen Information/Service Clerk	1	1	1
Total	<u>6</u>	<u>7</u>	<u>7</u>

Council Services

No Staffing

Payments to Outside Agencies

No Staffing

Public Information Office

	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Public Information Officer	1	1	1
Media Specialist	1	1	1
Videographer/Graphic Designer	-	1	1
Total	<u>2</u>	<u>3</u>	<u>3</u>

**City of Bryan, Texas
General Fund Staffing
Authorized/Budgeted Full-Time Personnel**

General Administration (cont'd)			
Neighborhood/Youth Services			
	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Neighborhood Youth Services Manager	1	1	1
Total	1	1	1
Municipal Court			
	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Municipal Court Manager	1	1	1
City Marshal/Bailiff	3	3	3
Deputy Court Clerk	7	7	7
Municipal Court Administrative Assistant	1	1	1
Warrant Technician	1	1	1
Community Services Coordinator	1	1	1
Total	14	14	14
Legal Services			
	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
City Attorney	1	1	1
Senior Assistant City Attorney ²	-	-	1
Assistant City Attorney	2	2	2
Legal Assistant	2	2	2
Total	5	5	6
² Moved the prosecutor from contract labor to full-time			
Total General Administration Staffing	34	37	39

**City of Bryan, Texas
General Fund Staffing
Authorized/Budgeted Full-Time Personnel**

Support Services			
Fiscal Services			
	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Chief Financial Officer	1	1	1
Accounting Manager	1	1	1
Treasurer	1	1	1
Budget Coordinator	-	2	1 ³
General Accountant	1	2 ¹	2
Finance Specialist	5	3	3
Payroll Assistant	-	1	1
Finance Assistant	1	1	1
Housing & Economic Development Administrator	0.6	- ²	-
Budget Director	1	-	1
Accounting & Budget Analyst	1	-	-
Total	12.6	12	12

¹ Finance Assistant position was converted into General Accountant position

² Position transferred back to Community Development in FY2007 and reports to Community Development

³ One Budget Coordinator position reclassified to Budget Director in FY08

Information Technology			
	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Information Technology Director	1	1	1
Information Technology Services Assistant	1	1	1
Systems Administrator	1	1	1
Systems/Network Specialist	1	1	1
System Support Specialist	3	3	3
Telecommunications System Specialist	1	1	1
Radio System Engineer	1	1	1
GIS Coordinator	1	1	1
GIS Analyst	-	-	1 ²
Help Desk Supervisor	1	1	1
CAD/RMS System Administrator	-	1	1
Systems Analyst	-	2	2
Telecomm Administrator	1	- ¹	-
Applications Support Specialist	1	- ¹	-
Total	13	14	15

¹ Positions were converted to System Analysts

² position created through decision package in FY08

Purchasing			
	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Purchasing Manager	1	1	1
Buyer	3	3	3
Purchasing Assistant	1	1	1
Warehouse Coordinator	1	1	1
Driver/Storekeeper	1	1	1
Storekeeper	- ¹	2	2
Total	7	9	9

¹ One Storekeeper position was transferred to Fleet Services in FY2006 and returns to Purchasing in FY2007
Additional Storekeeper position was transferred from Water Services

**City of Bryan, Texas
General Fund Staffing
Authorized/Budgeted Full-Time Personnel**

Support Services (cont'd)

Human Resources			
	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Human Resources Director	1	1	1
Assistant Human Resources Director	-	1	1
Human Resources Administrator	2	1	1
Human Resources Assistant	2	2	2
Total	5	5	5

Fleet Services			
	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Fleet Supervisor	1	1	1
Lead Service Technician	2	2	2
Preventative Maintenance Inspector	1	1	1
Fleet Mechanic	5	4	4
Administrative Clerk	1	1	1
Fleet/Facility Support Technician	-	1	1
Welding/Fabrication Technician	-	1	1
Storekeeper	1 ¹	-	-
Car Wash Attendant	1	-	-
Total	12	11	11

¹ One Storekeeper position was transferred from Purchasing Division in FY2006; positions transferred back to Purchasing in FY2007

Facility Services			
	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Facility Manager	1	1	1
Maintenance Supervisor	2	2	2
HVAC Technician	2	1	1
Facilities Services Assistant	1	1	1
Maintenance Technician	9	9	9
Facility Project Coordinator	-	1	1
Preventative Maintenance Technician	1	1	1
Service Crew Supervisor	1	1	1
Service Worker	6	6	6
Facility Equipment Operator	1	1	1
Administrative Assistant	1	- ¹	-
Grounds Worker	1	- ¹	-
Cemetery Sexton	1	- ¹	-
Total	27	24	24

¹ Positions were transferred from Facilities to Parks & Recreation in FY2007

Total Support Services Staffing	76.6	75	76
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**City of Bryan, Texas
General Fund Staffing
Authorized/Budgeted Full-Time Personnel**

Community Services

Special Projects	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Special Projects Manager	1	1	1
Total Staffing	1	1	1

Bryan-College Station Public Library	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Library Services Division Manager	1	1	1
Bryan Public Library:			
Administrative Assistant	1	1	1
Administrative Clerk	1	1	1
Automation Systems Technician	1	1	1
Senior Reference Librarian	2	2	2
Reference Librarians	4	4	4
Technical Services Clerk	1	1	1
Catalog Librarian/Tech Services	1	1	1
Library Clerk	3	3	3
Library Supervisor	1	1	1
Carnegie Library Branch:			
Carnegie Branch Librarian	2	2	2
Carnegie Branch Clerk	1	1	1
College Station Branch:			
Library Supervisor	1	1	1
Branch Librarian	1	1	1
Library Clerk	6	6	6
Reference Librarian	6	6	6
Library Driver/clerk	1	1	1
Service Worker	1	1	1
Total Staffing	35	35	35

Planning & Development Services	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Director of Planning & Development	1	1	1
Senior Planner	-	-	1
Assistant City Planner	1	1	-
Planning Manager	1	1	1
Development Planner	1	1	- ²
Staff Planner	1	1	2
Transportation Planner	1	1	-
Development Technician	1	1	1
Development Services Representative	1	1	2
Development Services Assistant	-	1	-
Project Planner	-	-	-
Land Management Coordinator	-	-	-
City Planner	-	-	-
Development Coordinator	-	-	-
Total Staffing	8	9	8

¹ Transportation Planner moved to Engineering as a Transportation Engineer in FY08

² Title changed to Staff Planner

**City of Bryan, Texas
General Fund Staffing
Authorized/Budgeted Full-Time Personnel**

Community Services (cont'd)

Park & Recreation			
	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Department Manager	1	1	1
Administrative Assistant	-	1 ¹	1
Cemetery Sexton	-	1 ¹	1
Athletic Supervisor	1	1	1
Neal Recreation Center Supervisor	1	1	1
Aquatic Supervisor	1	1	1
Recreation Manager	-	-	1
Special Events/Marketing Supervisor	1	1	1
Grounds Foreman	1	1	1
Parks Grounds Worker	2	3 ¹	3
Maintenance Technician	1	3	1
Total Staffing	<u>9</u>	<u>14</u>	<u>13</u>

¹ Positions were transferred from Facilities to Parks & Recreation in FY2007.

Building Services			
	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Building Services Manager	1	1	1
Building Inspector	1	1	1
Electric Inspector	2	2	2
Plans Examiner	1	1	1
Development Services Representative	3	3	4
Code Enforcement Supervisor	-	1 ¹	1
Code Enforcement Officers	-	3 ¹	5 ³
Administrative Assistant	-	-	-
Development Coordinator	-	1 ²	1
Plumbing & Mechanical Inspector	1	- ²	-
Total Staffing	<u>9</u>	<u>13</u>	<u>16</u>

¹ Code Enforcement transferred from Police Services to Building Services in FY2007

² Plumbing & Mechanical Inspector converted to Development Coordinator in FY2007

³ Two code enforcement officers added in FY08 through decision package requests

Total Community Services Staffing	<u>62</u>	<u>72</u>	<u>73</u>
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**City of Bryan, Texas
General Fund Staffing
Authorized/Budgeted Full-Time Personnel**

Public Works			
Public Works Administration			
	FY2006 Adopted	FY2007 Adopted	FY2008 Adopted
Public Works Director	-	1	1
Total Staffing	-	1	1
Engineering Services			
	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
City Engineer	1	1	1
Assistant City Engineer	2	2	2
Civil Engineer	4	4	4
Engineering Technical Assistant	1	1	1
Development Services Administrative Assistant	1	1	1
Engineering Inspector	5	5	5
Engineering Technicians (CAD/Mapping)	3	3	3
Transportation Engineer	-	-	1 ¹
Total Staffing	17	17	18
¹ Transportation Engineer moved from Planning Department in FY08			
Transportation/Drainage			
	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Transportation/Traffic Supervisor	2	2	2
Traffic Technician	9	9	7
Equipment Operator	17	16	12
Crew Worker	2	3	3
Traffic Technician Assistant	-	-	-
Transportation & Drainage Manager	-	-	1
Transportation Crew Leader	-	-	3
Drainage/Streets Crew Worker	-	-	3
Total Staffing	30	30	31
Total Public Works Staffing	47	48	50

**City of Bryan, Texas
General Fund Staffing
Authorized/Budgeted Full-Time Personnel**

Public Safety			
Police Services			
	FY2006 Adopted	FY2007 Adopted	FY2008 Adopted
Police Chief	1	1	1
Assistant Police Chief	3	3	3
Lieutenant	6 ¹	6	6
Sergeant	16	16	17
Officer	92 ¹	95	97
Staff Assistant	1	1	1
CID Secretary	1	1	1
Field operations Bureau Secretary	1	1	1
Finance Clerk	1	1	1
Crime Analyst	1	1	1
Property & evidence Custodian	2	2	2
Crime Victim Assistance Coordinator	1	1	1
Intake Supervisor	1	1	1
Intake Specialist	8	8	8
Support Services Secretary	1	1	1
Investigative Assistant	4	4	4
Records Clerk	6	8	6
Records Supervisor	1	1	1
Intake/Records Manager	1	1	1
Animal Control Supervisor	1 ²	1	1
Animal Control Officer	3 ²	3	4
Police Clerk	-	-	1
Code Enforcement Supervisor	1	- ³	-
Code Enforcement Officer	3	- ³	-
Intake Assistant	-	-	-
Code Enforcement Assistant	-	-	-
Total Staffing	54	157	160

New Positions: 2 Police Officers and 1 Police Sgt. Added for FY FY08

Fire Services			
	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Fire Chief	1	1	1
Assistant Fire Chief	3	3	3
Fire Marshall	1	1	1
Chief Inspector/Arson Investigator	3	3	2
Battalion Chief	3	3	3
Lieutenant	15	15	15
Apparatus Operator	18	18	18
Fire Inspector/Lieutenant	-	-	1
Firefighter	46	57 ¹	63 ¹
Fire Services Administrator	1	1	1
Fire Services Clerk	1	1	1
EMS Supervisor	-	-	3
Emergency Mgmt Coordinator	-	-	1
Total Staffing	92	103	113

¹ added three Lt.-EMS Supervisors

Total Public Safety Staffing	146	260	273
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Total General Fund Staffing	365.6	492	511
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CITY OF BRYAN, TEXAS FISCAL YEAR 2008

ENTERPRISE FUNDS OVERVIEW

Fund Description

The City's enterprise funds include Water, Wastewater, Solid Waste, City Electric (BTU City), Rural Electric (BTU Rural), Coulter Field Airport and Bryan Commerce and Development (BCD). The City's enterprise funds are financed and operated in a manner similar to private business enterprises. The costs of providing products and services to the public are recovered primarily through user charges.

All Enterprise Fund types are accounted for on the economic resources measurement focus and the accrual basis. Revenues are recognized in the period in which they are earned and become measurable, and expenses in the period in which they are incurred and measurable. Contrary to Generally Accepted Accounting Principles (GAAP) of recording depreciation in the income statements and recording retirements of principal and capital purchases on the balance sheet, the City does not budget for depreciation or amortization of assets but does budget capital expenses and debt principal on the operating statements.

Fiscal Year 2008 Narratives

Water Fund

Water fund operating revenues for FY2008 are proposed to be \$10,810,474 a decrease of \$906,004 (7.73%) from the FY2007 adopted figure of \$11,716,478. The FY2007 projected revenues are expected to be \$1,130,801 (9.65%) lower than the FY2007 adopted budget due to lower than expected consumption. There is no rate increase included in the budget for FY2008.

During FY2007, Water Services reinstated their meter replacement program which takes a proactive approach to meter replacement. Standard practice is to replace meters every 10 years; with age, meters tend to read water usage "slow", meaning water usage is under-billed. With over half of the city's water meters more than 10 years old, it is expected that metered water consumption will continue to increase as older meters are replaced with new meters that will more accurately register water usage. Furthermore, the increased water usage will precipitate increased wastewater revenues since sewer charges are based on water consumption.

Operating expenses for the 2008 fiscal year total \$5,955,171, an increase of \$395,111 (7.11%) from the FY2007 adopted budget of \$5,560,060. The main factor for the increase is the addition of \$500,000 to Water Distribution maintenance for water line replacements and water well rehabilitations. An additional increase of \$100,000 in Water Production for additional commercial and residential water meters replacements is also included in the budget. It is expected that in FY2007 Water Services will increase the amount of meters it replaced in FY2007.

Non-operating expenses have slightly increased from \$4,563,453 in FY2007 to \$4,932,599 in FY2008, an increase of \$369,146 (8.09%). A large portion of this increase is due to an increase in debt service on revenue debt of \$532,967. There were small reductions in capital outlay, transfers

**CITY OF BRYAN, TEXAS
FISCAL YEAR 2008**

ENTERPRISE FUNDS OVERVIEW

to BTU, and Right-of-way payments. There is only one transfer to the General Fund for the use of Right of Ways (ROW), which is based on 4% of gross annual operating revenue. The adopted amount for the ROW transfer to the General Fund is \$410,391.

The Water Fund is projected to realize a net decrease of \$77,296 from FY2008 activity. The level of cash reserves in the Water Fund will be increased to enable the future funding of small improvement projects and capital purchases with cash on hand rather than with the issuance of more debt. Working capital is proposed to be \$7,559,348 at year end, which well exceeds the recommended requirement of sixty days operating expenses (\$1,789,770). The proposed coverage ratio of 2.0 times the average annual debt service is well above the covenanted pledge of 1.25.

Wastewater Fund

Operating revenues in the Wastewater Fund are expected to be \$11,862,772 for FY2008, \$63,607 (-0.53%) lower than the adopted budget of \$11,926,379 for FY2007. The Wastewater Fund projected revenues for FY2007 are expected to be \$11,850,739, which is \$75,640 (-0.63%) lower than the FY2007 adopted budget.

Operating expenses in the Wastewater Fund are proposed to be \$6,379,926 in FY2008. This is a \$355,725 (5.9%) increase from the FY2007 adopted budget amount. Wastewater Administration decreased their operating expenditures through the reassignment of personnel formerly accounted for in this department. The personnel cost for the two managers for the Water and Wastewater Funds are expensed within the operating functions which they oversee.

Wastewater Collection has increased funding for the Inflow and Infiltration (I/I) reduction program. By increasing funding in this area, which will reduce inflow and infiltration of rain water into the sewer system, the amount of wastewater being treated (often unnecessarily) at the treatment plants will eventually be reduced, thus off-setting the related expenses in this area to treat I/I rain water.

Non-operating expenses increased by \$499,938 (12.14%), from \$4,119,760 in FY2007 to \$4,619,698 in FY2008. Capital expenditures for FY2008 include the purchase of a sewer jet truck and combination sewer cleaning truck.

The Council's goal of providing relief to utility customers by maintaining rates applied to the Wastewater Fund as well as the Water Fund. Therefore, no rate increase is included in the FY2008 budget. The budget includes additional funding for system maintenance, and additional debt service to provide funding for the capital improvement needs. The Wastewater Fund will pay the General fund for the use of rights-of-way (ROW), based on 4% of annual gross operating revenue.

Total expenses for FY2008 are proposed to be \$10,999,624. Revenues are projected to exceed expenses by \$863,148 and working capital is projected to be \$9,960,930 at year end. This well exceeds the reserve requirement of \$1,048,754.96 for sixty days operating expenses.

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

ENTERPRISE FUNDS OVERVIEW

The Wastewater Fund is also working to increase their working cash to have the ability to fund small improvement projects and capital with cash on hand rather than by issuing additional debt. The debt coverage ratio projected for FY2008 is 3.26 times the average annual debt service which is well above the minimum coverage required by bond ordinance of 1.25 times.

Solid Waste Fund

Solid Waste Fund revenues are projected to be \$7,824,997 in FY2008. This is \$456,635 (6.2%) more than the FY2007 adopted budget of \$7,368,362. FY2008 revenues for residential and commercial refuse are not projected to increase from the FY2007 revenues. There is no rate increase scheduled for FY2008.

Total operating expenses of the Solid Waste Fund are proposed to be \$5,656,892 in FY2008, which is an increase of \$156,801 (2.9%) from the FY2007 adopted budget.

Non-operating expenses are \$1,715,983, an increase of \$363,982 (26.9%) from the FY2007 adopted budget. Capital purchases make up a large portion of this increase from FY2007. Capital purchases increased by \$332,233 (44.6%) from the FY2007 adopted budget. They will fund the replacement of two side loaders, front loader, grapple truck, refuse containers, and e-route software. Solid Waste will transfer 4% of annual gross operating revenue to the General Fund for the use of rights-of-way (ROW).

The ending working capital is projected to be \$4,449,632, well above the reserve requirement of sixty days operating expenses (\$1,211,979).

Bryan Texas Utilities (BTU)

Bryan Texas Utilities (BTU) is an enterprise activity of the City of Bryan, Texas. BTU operates a "City" and "Rural" electric system. Each system, while operated by a common staff, is maintained separately for internal and external accounting and reporting purposes. The City Electric System encompasses those services provided to customers within the city limits of Bryan. These services include Production, Transmission, Distribution, Administration, Customer Service, New Ventures and QSE (Qualified Scheduling Entity) services. The Rural Electric Division is composed of the Distribution and Administrative services directly attributable to the rural service area which is comprised of those areas outside the city limits of the City of Bryan. This includes portions of Brazos, Burleson, and Robertson Counties and also the City of Snook.

Overall revenues for the BTU-City service are projected to be \$120,025,479 in FY2008. This is a decrease of \$14,418,394 (10.7%) from the FY2007 adopted budget. Projected revenues for FY2007 are \$149,152,835, which is \$14,708,962 (10.9%) higher than the original adopted budget due to increased revenue from off-system sales contracts entered into after October 1, 2006.

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

ENTERPRISE FUNDS OVERVIEW

Total operating expenses for BTU-City for FY2008 are projected to be \$106,779,070. This is a decrease of \$7,369,223 (6.5%) from the FY2007 adopted budget. This decrease can be attributed to reduced purchased power costs. Projected FY2007 operating expenses of \$129,046,768 are \$14,898,475 (13.1%) higher than the original adopted budget due to increased energy costs associated with off-system sales as described above.

Budgeted capital outlays for system improvements increased from FY2007 to FY2008 by \$962,683 (14.9%). The budget increase is driven by expenditures for a customer billing system to be implemented in FY2008. Budgeted capital spending funded through bond issuances of \$26,756,349 in FY2007, represents a \$9,980,267 increase over the FY2007 budget. Debt service payments are budgeted to increase by \$2,475,211 to accommodate payments for the new debt issuance. Capital improvements funded by working capital are associated with improvements in distribution and system growth.

The FY2008 working capital balance is expected decrease by \$5,813,740 (20.8%) from the FY2007 adopted budget. BTU is expected to utilize a portion of the rate mitigation fund balance to finance operations in FY2008. The ending FY2008 working capital balance is estimated at \$22,070,483.

BTU-Rural total revenues for FY2008 are projected to be \$27,361,348 which is \$2,385,705 (8.0%) lower than the FY2007 adopted budget of \$29,747,053.

The BTU-Rural operating expenses for FY2008 are projected to be \$24,116,537; this is a \$1,822,496 (7.0%) decrease from the FY2007 adopted budget. The reduced cost of power purchased from BTU comprises the majority of the decrease. Capital expenses for FY2007 are \$1,040,455 (28.7%) higher than the FY2007 adopted budget due to increased customer growth.

Working capital in the BTU-Rural Fund is projected to be \$5,762,194 at year end, a decrease of \$1,415,189 from the projected FY2008 beginning balance of \$7,177,383.

Airport Fund

Coulter Field is a general use airport on the northeast side of Bryan. It is managed by a fixed base operator (FBO) under contract with the City. FY2008 revenues are proposed to be similar to FY2007 adopted revenues. The primary sources of revenues are hanger rentals which comprise 87% of total airport revenue. In 2007, the airport received a grant from the Texas Department of Transportation for the refurbishment of runways and an interfund transfer for the purchase of additional property abutting the airport. This property will aid in preserving the integrity of the airport from future development.

Operating expenses for FY2008 are budgeted at \$21,255. Operating expenses are comprised of maintenance and other services and charges.

**CITY OF BRYAN, TEXAS
FISCAL YEAR 2008**

ENTERPRISE FUNDS OVERVIEW

Bryan Commerce and Development (BCD)

In fiscal year 2000, the City embarked on a major development program for the west side encompassing approximately 850 acres. The development program, known as "Traditions", includes a country club, golf course and a residential development. In connection with the development program, the City created Bryan Commerce and Development, Incorporated ("BCD"). The creation and use of BCD was essential since the Texas Local Government Code (LGC) limits the power and activities of local governments in respect to non-traditional government activities, specifically regarding the disposition of property.

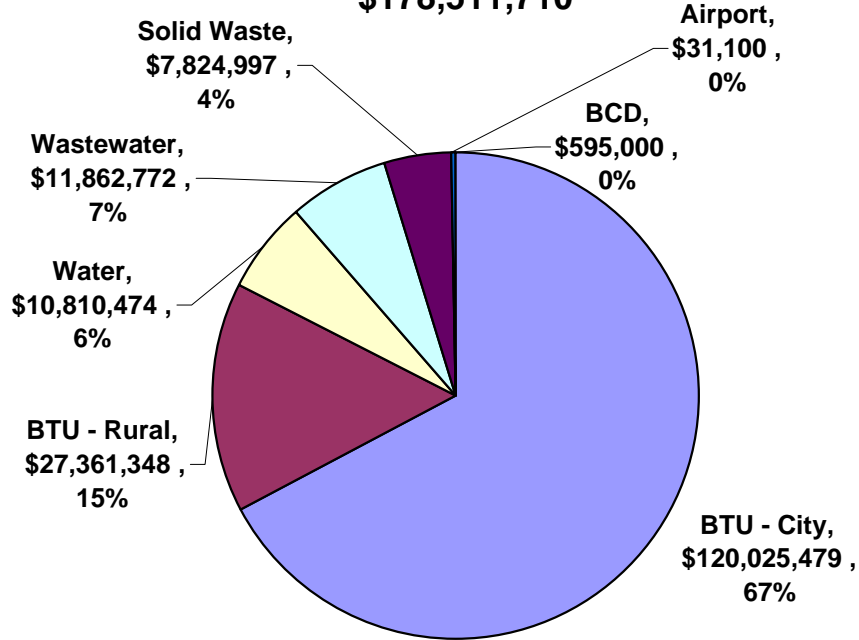
BCD is party to a limited partnership (Bryan/Jordan, L.P.) created for the purpose of residential development. BCD's interest in the partnership is 44% and BCD contributes land to the project. The land was acquired using an \$8.5 million grant from the City.

On September 4, 2001, BCD purchased the historic LaSalle Hotel in Downtown Bryan. This acquisition was done in order to protect the City's interest in the property, primarily in the form of a HUD Section 108 loan and an agreement with a local bank. The City has contracted the operations to a professional hotel management firm.

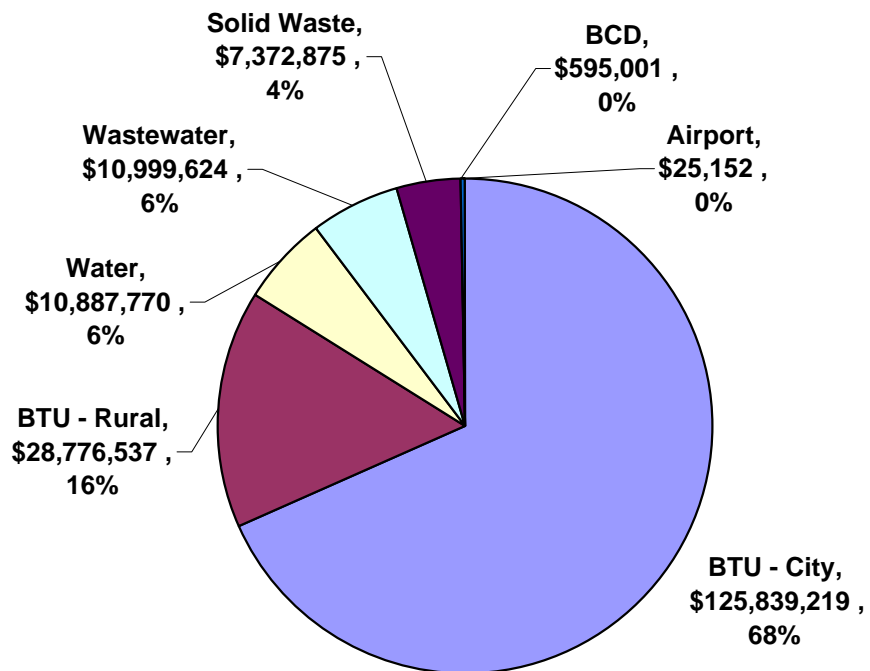
For fiscal year 2008, BCD will expend an estimated \$595,001 for the Traditions and LaSalle projects. A portion of the land for the Traditions Project was acquired in exchange for a seven year note; the amount due in FY2008 for this note amounts to \$450,001. The balance of the expenses in FY2008 is \$145,000 allocated for operational support of the LaSalle Hotel. The General Fund is the underlying source of funding for the LaSalle Hotel, while Tax Increment Financing Zone #10 is the funding source for the Traditions land payment. The Oil and Gas Fund is the source of funding for other development related expenses.

**City of Bryan, Texas
Fiscal Year 2008**

**Enterprise Fund Revenues
\$178,511,710**



**Enterprise Fund Expenses
\$184,496,178**



Mission Statement

The mission of Water Services is to produce and supply a safe, palatable, superior quality water for drinking and general domestic use to continuously satisfy all residential and commercial customers' requirements and expectations located with the City of Bryan service area at a low cost; to maintain infrastructure and facilities to maximize cost-effective service life and supply; and to develop and implement plans to satisfy future water needs.

Strategic Initiatives

1. The City maintains sufficient quantities of water to meet demands.
2. The City receives no water quality violations.
3. No low water pressure or quantity problems occur.
4. Annual maintenance operations performed within budget.
5. Provide excellent customer service while responding to requests in a timely manner.
6. Improve the working environment for employees through improved communications and rewarding performance.

Fiscal Year 2007 Accomplishments

1. Demand did not exceed 90% of production capacity.
2. Routine water samples were 100% bacteriologically safe.
3. Complied with all State and Federal Regulations for water.
4. Captured GPS data for all fire hydrants and created a map layer in GIS that benefit Water, Engineering, and Fire Services.
5. Obtained Operating Permit for Well Number 18 pending review of the hydro-geological study.
6. Reorganized entire Water Services Division and were able to accomplish more work with smaller staff.
7. Improved overall pay rate of Water Services employees.
8. Saved an estimated \$50,000 by outsourcing landscape operations.
9. Completed 10,510 water work orders.
10. Earned a Texas Watermark Award for the 2005 Consumer Confidence Report
11. Earned a Texas Commission on Environmental Quality Award as an Innovative/Proactive Water System for the 2005 Consumer Confidence Report.
12. Created four, one-man meter crews rather than two, two-man crews. Replaced 500 known poor performing Arad meters and began a sampling of 1000 meters (500 oldest and 500 high-read). Results will assist in developing a meter replacement program.
13. Developed a 10-year vehicle replacement plan.
14. Renovated the MSC to add Crew Leader room, additional office space, and an additional conference room.
15. Maintained a balanced budget.
16. Automated process work flow for water taps to ensure quality customer service while capturing revenues for long-side services that were previously not collected.

Fiscal Year 2008 Goals and Objectives

1. Continue to upgrade water infrastructure to provide at least 500 gallon per minute (gpm) fire flows to all areas of the City that have fire protection.
2. Continue to upgrade water infrastructure to bring fire protection to some of the areas of the City that do not currently have fire protection.
3. Within budgetary constraints, replace deteriorated and failing water transmission and distribution lines.
4. Continue to maintain 99% or greater of routine water samples bacteriologically safe.
5. Continue to maintain production and delivery capacity such that the demand does not exceed 90% of production and delivery capacity.
6. Coordinate efforts to begin construction of 54" transmission line.
7. Coach and train employees to become leaders within the water industry.
8. Install computer terminals for Crew Leaders to access H.T.E. work orders and purchasing modules.
9. Complete sample of 1000 meters (500 oldest and 500 high-read). Develop a proactive meter replacement program that ensures meters are accounting for water sold.
10. Assess condition and develop a replacement plan for large meters (>3").

Water Fund

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 1,772,415	\$ 1,855,404	\$ 1,616,000	\$ 1,941,152
Supplies	174,097	175,450	167,774	184,204
Maintenance	593,003	1,166,625	1,164,816	1,217,123
Other Service Charges	1,719,881	1,476,732	2,416,443	1,791,611
Administrative Reimbursements	972,392	885,849	-	821,081
Right of Way Transfer	565,233	448,211	258,989	410,391
Capital Outlay	219,767	326,000	3,282,546	270,000
Debt Service	3,017,101	3,289,242	903,266	3,822,208
Transfers	425,000	500,000	-	430,000
Total Expenses	<u>\$ 9,458,889</u>	<u>\$ 10,123,513</u>	<u>\$ 9,809,834</u>	<u>\$ 10,887,770</u>

Performance and Activity Measures

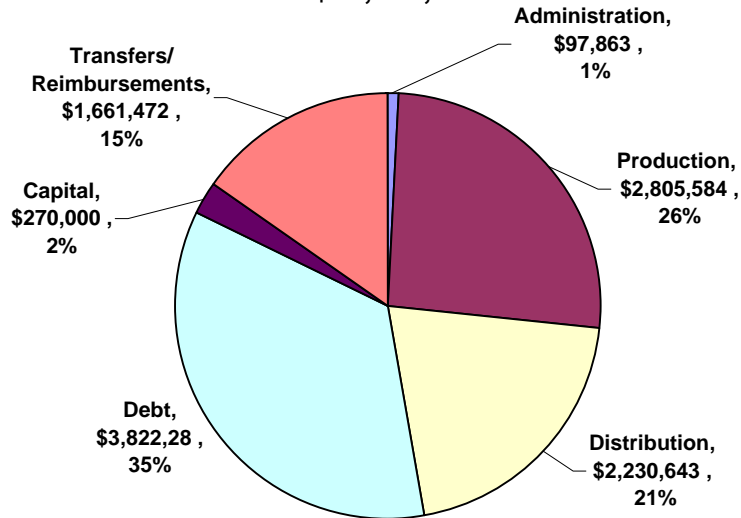
	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Percent demand as a measure of capacity	88%	90%	90%	88%
Water pump stations maintained	3	3	3	3
Water pumps/motors maintained	20	20	20	22
Elevated storage tanks maintained	3	3	3	3
Water mains maintained (miles)	399	405	405	431
Water meters maintained	21,022	21,400	21,400	21,600
Water meters installed (new service connections)	400	400	400	350
Water mains installed - new (miles)	6	7	7	7
Fire hydrants maintained	1,940	1,960	1,960	2,025
Fire hydrants repaired/replaced/installed	15	20	20	15
Water usage per 1000 population (in millions of gallons)	48.9	50	50	48
Breaks per main mile	0.827	0.800	0.8	0.98
Customer accounts per employee	647	659	659	665
Average volume of water (Millions Gallons per Day (MGD)) de	0.286	0.290	0.29	0.28
Distribution system water loss	13.70%	14.00%	14%	11%
Water distribution system integrity rate (leaks/mile)	0.82	80.00	0.8	0.98
Operating & maintenance costs per million gallons produced	\$ 1,084	\$ 1,051	\$ 1,051	\$ 1,230

City of Bryan, Texas
Water Fund
Summary of Revenues and Expenditures

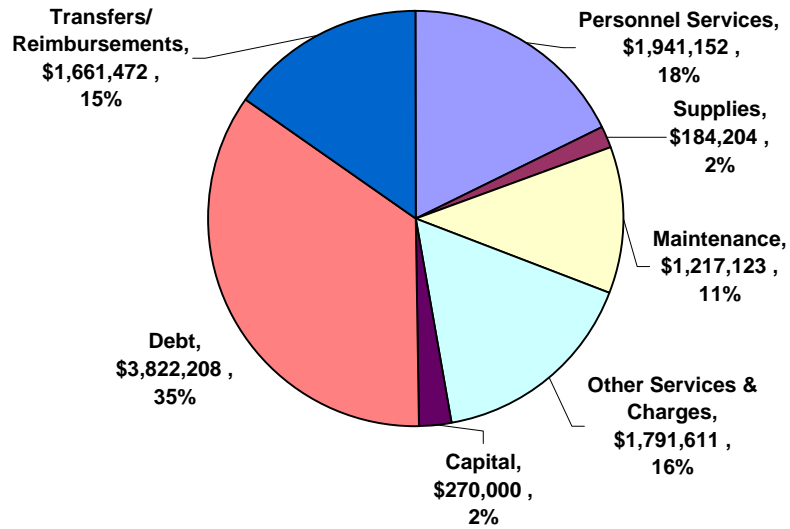
	FY 06 <u>Actual</u>	FY 07 <u>Adopted</u>	FY 07 <u>Projected</u>	FY 08 <u>Adopted</u>	Increase/ <u>(Decrease)</u>
<u>Operating Revenues</u>					
Water Sales	\$ 10,728,636	\$ 11,107,626	\$ 9,991,000	\$ 10,169,784	\$ (937,842)
Water Penalties	94,358	97,657	90,643	90,000	(7,657)
Miscellaneous	23,710	20,240	(131,531)	20,690	450
Interest Income	272,110	299,651	450,000	350,000	50,349
Water Tap Fees	180,155	191,304	185,565	180,000	(11,304)
Total Operating Revenues	11,298,969	11,716,478	10,585,677	10,810,474	(906,004)
<u>Operating Expenses</u>					
Water Administration	68,684	18,992	98,104	97,863	78,871
Water Production	2,497,228	2,561,128	2,552,859	2,805,584	244,456
Water Distribution	1,693,484	2,094,091	1,883,214	2,230,643	136,552
General & Admin. Reimbursement	972,392	885,849	830,856	821,081	(64,768)
Total Operating Expenses	5,231,788	5,560,060	5,365,033	5,955,171	395,111
Operating Income	6,067,181	6,156,418	5,220,644	4,855,303	(1,301,115)
<u>Non-Operating (Revenues)/Expenses</u>					
Annual Capital	219,767	226,000	198,989	170,000	(56,000)
Capital Oversize Participation	-	100,000	60,000	100,000	-
Transfer to BTU	425,000	500,000	500,000	430,000	(70,000)
PILOT	324,482	-	-	-	-
Right of Way Payments	240,751	448,211	403,266	410,391	(37,820)
Debt Service: General Obligation Debt	61	350	350	349	(1)
Debt Service: Revenue Debt	3,017,040	3,288,892	3,282,196	3,821,859	532,967
Total Non-Operating Expenses	4,227,101	4,563,453	4,444,801	4,932,599	369,146
Net Increase/(Decrease)	1,840,080	1,592,965	775,843	(77,296)	
Beginning Net Current Assets	5,020,721	6,860,801	6,860,801	7,636,644	
Ending Net Current Assets	\$ 6,860,801	\$ 8,453,765	\$ 7,636,644	\$ 7,559,348	
Reserve Requirement : (Sixty days operating expenses)	\$ 860,020	\$ 913,983	\$ 881,923	\$ 978,932	
Bond Coverage Ratio (1.25 times minimum)	2.35	1.94	1.65	2.00	

**City of Bryan, Texas
Fiscal Year 2008**

**Water Fund
Expenses by Function
\$10,887,770**



**Water Fund
Expenses by Category**



Wastewater Fund

Mission Statement

The mission of Water Services is to provide uninterrupted, cost effective wastewater collection services to residential and commercial customers, to provide this service in a well-maintained wastewater collection system from the point of acceptance to the treatment plant to reduce overflow violations and ensure service reliability.

Strategic Initiatives

1. Wastewater is collected, transported, and treated without violation of permit.
2. Rainfall events do not create collection system flow problems.
3. Rainfall events do not create capacity problems at the treatment plants.
4. Annual maintenance operations performed within budget.
5. Provide excellent customer service while responding to requests in a timely manner.
6. The City receives no wastewater violations.
7. Improve the working environment for employees through improved communications and rewarding performance.

Fiscal Year 2007 Accomplishments

1. Complied with all State and Federal Regulations for wastewater.
2. Completed 5,012 wastewater work orders.
3. Land was purchased along Brazos River and Thompsons Creek Wastewater Treatment Plant was issued a 2.0 MGD Discharge Permit.
4. Cleaned and TV inspected East Side Trunk line and determined capacity is adequate for future growth.
5. Cleaned and TV inspected Still Creek Trunk line and assessed whether total replacement is necessary as outlined in 2004 Texas Commission on Environmental Quality Compliance Agreement.
6. Contracted with Interro Hydra to inspect the remaining 9 sub basins of North Still Creek Basin and assess Inflow and Infiltration (I/I) conditions.
7. Purchased root cutter to begin clearing blocked lines and providing improved maintenance to collection system.
8. Signed contract with Pipeline Analysis Group to identify I/I sources through flow monitoring, smoke testing, and CCTV inspection for 1.3 million linear feet in remaining Still Creek Basin and East and Northwest Burton Creek Basin.
9. Developed a 10 year plan to review the entire wastewater collection system for sources of I/I.
10. Began construction on improvements to Burton Creek WWT to add variable frequency drive (VFD) pumps to wet well and enhance plumbing around grit basin to assist with moving water through the plant during peak flows.
11. Developed a 10-year vehicle replacement plan.
12. Renovated the MSC to add Crew Leader room, additional office space, and an additional conference room.
13. Maintained a balanced budget.
14. Automated process work flow for water taps to ensure quality customer service while capturing revenues for long-side services that were previously not collected.

Fiscal Year 2008 Goals and Objectives

1. Complete I/I study of Still Creek Basin and portions of Burton Creek Basins. Prioritize defects and make repairs as budget allows.
2. Complete improvements to Burton Creek Wastewater Treatment Plant.
3. Maintain 100% compliance with State and Federal regulatory agencies.
4. Develop proactive collection line cleaning program.
5. Enter into Sanitary Sewer Overflow (SSO) Initiative for Burton Creek Basin.
6. Coach and train employees to become leaders within the Wastewater Industry.
7. Install computer terminals for Crew Leaders to access H.T.E. work orders and purchasing modules.
8. Complete pumping improvements to Still Creek Grease Plant.
9. Improve educational efforts to residential customers regarding fats, oils, and grease.

Wastewater Fund

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 2,181,898	\$ 2,337,788	\$ 2,060,000	\$ 2,364,745
Supplies	452,193	432,480	424,262	431,888
Maintenance	477,413	1,073,750	1,084,995	1,136,704
Other Service Charges	1,166,866	1,270,538	2,303,453	1,565,527
Administrative Reimbursements	957,392	909,645	-	881,062
Right of Way Transfer	709,512	463,822	-	453,200
Capital Outlay	92,180	322,000	243,000	602,000
Debt Service	2,978,232	3,065,938	3,032,813	3,149,498
Transfers	260,000	268,000	714,916	415,000
Total Expenses	<u>\$ 9,275,686</u>	<u>\$ 10,143,961</u>	<u>\$ 9,863,439</u>	<u>\$ 10,999,624</u>

Performance and Activity Measures

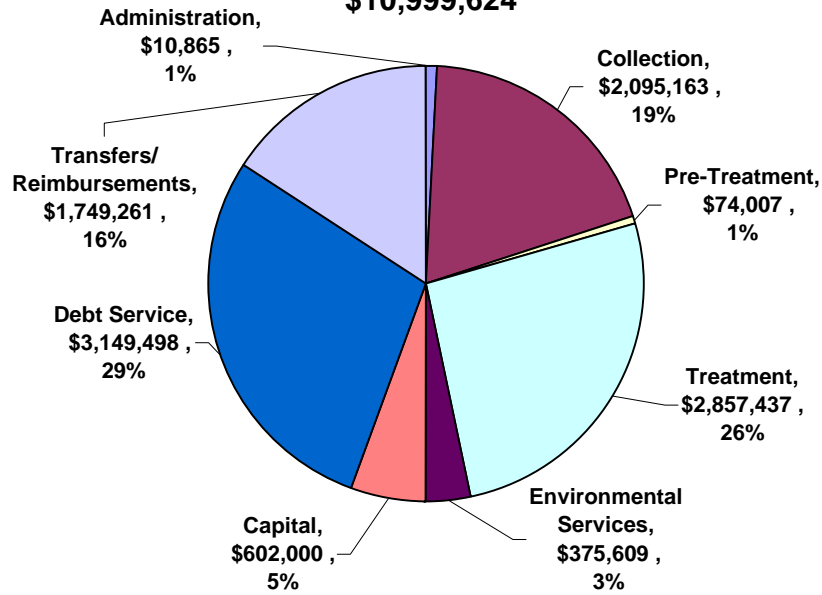
	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Sewer mains maintained (miles)	365	382	368	370
Stoppages removed from city mains (each)	869	700	750	700
Collection mains installed - new (miles)	5	6	6	6
Sewer laterals new/taps replaced/repared (each)	310	320	320	330
Sewer lift stations maintained	19	19	19	21
TV inspection I/I (miles)	20	70	70	20
Smoke testing I/I (miles)	25	80	150	25
Sewer mains repaired/replaced I/I (miles)	0.86	2.00	2	3
Manholes repaired I/I	20	35	100	100
Sewer mains cleaned (miles)	25	35	35	40
Sanitary sewer overflows	350	280	325	280
Ratio of volumes of sewage to water sold	69%	80%	80%	80%
Volume of wastewater treated	2556	2700	2700	2700
Volume of wastewater treated per employee (MGD per employee)	76	81	81	81
Wastewater sludge processed (wet tons)	4825	1200	7500	7500
Sewer overflow rate (number of overflows/total miles of main)	0.959	0.733	0.883	0.757
Collection system integrity rate = (number of failures/miles of pipe)	3.34	2.57	2.92	2.65
Operation and maintenance costs per account	\$ 202	\$ 189	\$ 197	\$ 196
Operation and maintenance costs per million gallons processed	\$ 1,590	\$ 1,505	\$ 1,505	\$ 1,505

City of Bryan, Texas
Wastewater Fund
Summary of Revenues and Expenditures

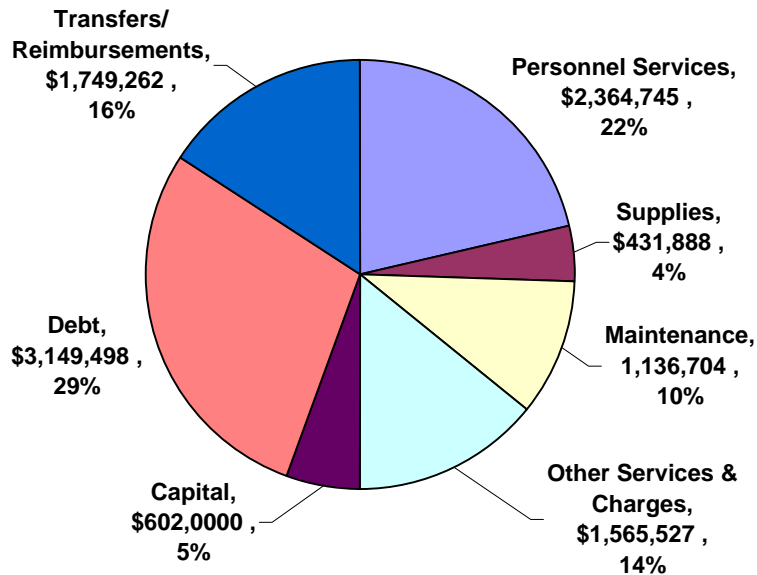
	<u>FY 06 Actual</u>	<u>FY 07 Adopted</u>	<u>FY 07 Projected</u>	<u>FY 08 Adopted</u>	<u>Increase/ (Decrease)</u>
<u>Operating Revenues</u>					
Sewer Charges	\$10,934,008	\$11,147,230	\$10,852,000	\$11,005,000	\$ (142,230)
Sewer Penalties	95,733	99,126	99,733	97,000	(2,126)
Grit/Grease Fees	205,079	228,001	221,161	228,000	(1)
Interest Income	260,496	319,250	475,000	400,000	80,750
Compost	144,418	-	-	-	-
Miscellaneous	41,994	19,074	92,558	19,074	-
Sewer Tap Fees	106,400	113,698	110,287	113,698	-
Total Operating Revenues	11,788,128	11,926,379	11,850,739	11,862,772	(63,607)
<u>Operating Expenses</u>					
Wastewater Administration	51,216	10,865	172,919	96,649	85,784
Wastewater Collection	1,264,035	1,918,511	1,721,508	2,095,163	176,652
Wastewater Pre-Treatment	51,352	73,194	73,414	74,007	813
Wastewater Treatment	2,188,368	2,599,572	2,640,490	2,857,437	257,865
Environmental Services	723,399	512,414	425,849	375,609	(136,805)
General & Admin. Reimbursement	957,392	909,645	838,530	881,062	(28,583)
Total Operating Expenses	5,235,762	6,024,201	5,872,710	6,379,926	355,725
Operating Income	6,552,366	5,902,178	5,978,029	5,482,846	(419,332)
<u>Non-Operating (Revenues)/Expenses</u>					
Annual Capital	92,180	322,000	243,000	602,000	280,000
Payment in-lieu of Taxes	475,221	-	-	-	-
Right of Way Payments	234,291	463,822	446,916	453,200	(10,622)
Transfer to BTU	260,000	268,000	268,000	415,000	147,000
Debt Service-General Obligation Debt	455	2,620	2,621	2,611	(9)
Debt Service-Revenue Debt	2,977,777	3,063,318	3,030,192	3,146,887	83,569
Total Non-Operating Expenses	4,039,924	4,119,760	3,990,729	4,619,698	499,938
Net Increase/(Decrease)	2,512,442	1,782,418	1,987,300	863,148	
Beginning Net Current Assets	4,598,040	7,110,482	7,110,482	9,097,782	
Ending Net Current Assets	<u>\$ 7,110,482</u>	<u>\$ 8,892,900</u>	<u>\$ 9,097,782</u>	<u>\$ 9,960,931</u>	
Operating Fund Reserve Requirement : (Sixty days operating expenses)	\$ 860,673	\$ 990,280	\$ 965,377	\$ 1,048,755	
Bond Coverage Ratio (1.25 times minimum)	3.53	3.10	3.14	3.26	

**City of Bryan, Texas
Fiscal Year 2008**

**Wastewater Fund
Expenses by Function
\$10,999,624**



**Wastewater Fund
Expenses by Category**



Solid Waste Fund

Mission Statement

To provide the City of Bryan with timely and cost effective solid waste collection and disposal, reduce wastes through recycling, respond to citizen complaints and requests, ensure environmental compliance, and provide accurate wastewater testing in an effort to ensure a safe, attractive, clean, and aesthetically pleasing community for residents and visitors.

Strategic Initiatives

1. Provide timely residential, commercial, and brush & bulky solid waste services.
2. Divert waste from landfill through recycling and composting programs.
3. Decrease litter and discarded materials in residential neighborhoods.
4. Increase participation in recycling programs through enhanced education efforts.
5. Provide superior customer service in Public Works Call Center.
6. Respond to customer concerns and complaints in a timely, professional manner.
7. Streamline our collection operations by minimizing the Fleet and optimizing staff.
8. Increase level of service utilizing existing staff.
9. Develop well-trained and empowered staff at all levels.

Fiscal Year 2007 Accomplishments

1. The department received an award from the Brazos Valley Council of Governments for efforts to recycle litter collected from the right of ways.
2. The department received an award from the Brazos Valley Council of Governments for the corrugated cardboard (OCC) recycling program.
3. All Environmental Compliance Officers can utilize mobile data terminals in their vehicles. This allows for network access in the field which reduces the amount of time it takes to query for field information. Additionally, it limits the number of return trips to the office and provides the opportunity to complete inspection reports in the field.
4. The wastewater laboratory was 100% successful in the annual blind testing required by the Environmental Protection Agency.
5. The offices at both the Recycling Center and Compost Facility were improved to provide better management of personnel issues.
6. The Compost Facility is selling finished product as quickly as it can produce it.

Fiscal Year 2008 Goals and Objectives

1. 98% solid waste customers are collected on regular schedule.
2. All curb and gutter streets are swept 5 times per year.
3. Dead animals are removed within 24 hours of notification.
4. Increase citizen participation at recycling center by 2%.
5. Reduce the number of complaints on containers in the right-of-way by 10%.
6. Modernize the solid waste container inventory tracking process.
7. 95% Significant Industrial User's are in compliance with their Industrial Pretreatment Program (IPP).
8. 98% Businesses are cleaning grease and grit traps on time.
9. 98% Medical waste is properly disposed.
10. Sell 100% of finished product compost.

Solid Waste Fund

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 2,057,983	\$ 2,352,672	\$ 2,336,391	\$ 2,426,322
Supplies	359,208	338,925	350,649	427,375
Maintenance	251,687	255,300	450,379	488,950
Other Services/Charges	1,374,950	1,876,470	1,827,438	1,897,137
ROW/PILOT	432,939	271,678	270,038	271,394
Capital Outlay	-	745,300	882,388	1,077,533
Debt Service	4,474	17,113	17,113	17,056
Transfers	999,855	994,724	798,512	767,108
Total Expenses	<u>\$ 5,481,096</u>	<u>\$ 6,852,182</u>	<u>\$ 6,932,908</u>	<u>\$ 7,372,875</u>

Performance and Activity Measures

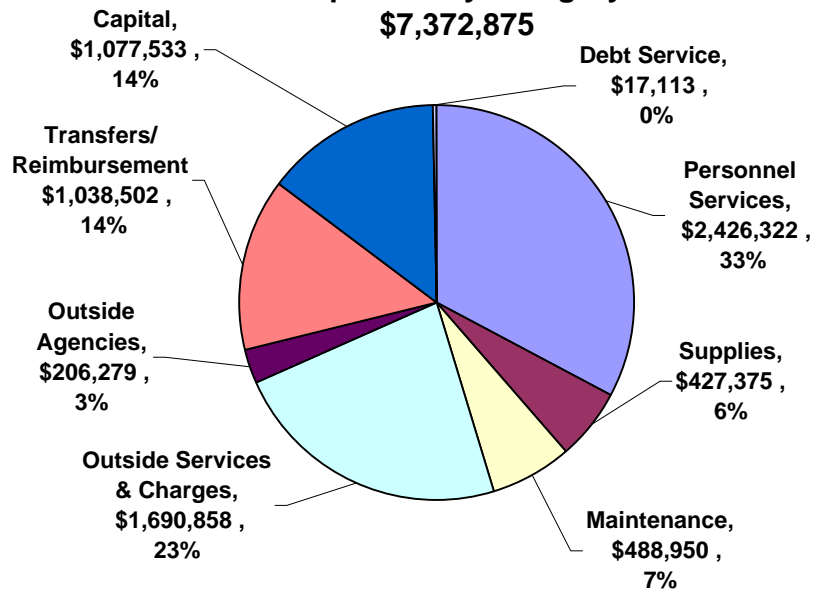
	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Customers collected without complaint (Residential)	99.1%	99.8%	98.5%	99.8%
Customers collected without complaint (Commercial)	99.7%	99.8%	99.2%	99.8%
Customers collected without complaint (Brush/Bulky)	99.6%	99.8%	99.8%	99.8%
Customers collected without complaint (Yard & Leaf)	99.8%	99.8%	99.8%	99.8%
Average number of street sweepings annually	5.2	5.5	5	5.2
Dead animal requests removed/disposed within 24 hours	100%	100%	100%	100%
Number of citizens utilizing recycling centers	36,000	36,720	32,000	32,000
Industries in compliance with IPP permits	98%	98%	100%	98%
Businesses in compliance with grease/grit cleaning	96/95	96/95	97/96	96/95
Medical waste facilities properly disposing of medical waste	100%	100%	100%	100%
Analyses completed without error and on time	96%	96%	100%	100%
Wastewater reports submitted on time	100%	100%	100%	100%
Invoices processed with 7 days of receipt	88%	88%	88%	88%

City of Bryan, Texas
Solid Waste Fund
Summary of Revenues and Expenditures

	<u>FY 06</u> <u>Actual</u>	<u>FY 07</u> <u>Adopted</u>	<u>FY 07</u> <u>Projected</u>	<u>FY 08</u> <u>Adopted</u>	<u>Increase/</u> <u>(Decrease)</u>
<u>Operating Revenues</u>					
Residential Refuse	\$3,731,550	\$3,749,629	\$3,715,282	\$3,749,629	\$ -
Commercial Refuse	2,921,707	2,935,223	2,908,843	2,935,223	-
Compost	-	150,910	303,000	562,000	411,090
Recycling	55,066	45,244	40,000	40,000	(5,244)
Penalties	57,786	61,849	60,825	60,000	(1,849)
Interest - Operating	92,333	119,500	130,000	165,000	45,500
Administrative Reimbursement for Call Center	190,784	265,446	265,446	279,745	14,299
Miscellaneous	528,155	40,561	45,538	33,400	(7,161)
Total Operating Revenues	7,577,381	7,368,362	7,468,934	7,824,997	456,635
<u>Operating Expenses</u>					
Personnel Services	2,057,983	2,352,672	2,336,391	2,426,321	73,649
Supplies	359,208	338,925	350,649	360,100	21,175
Maintenance	251,687	255,300	450,379	455,578	200,278
Other Services and Charges	267,981	254,324	211,045	294,463	40,139
Animal Shelter	127,279	127,279	127,279	127,279	-
BVSWMA	979,690	1,213,000	1,267,721	1,199,966	(13,034)
Compost Center	-	281,867	221,393	-	(281,867)
Compost & Recycling Centers	-	-	-	376,077	376,077
Administrative Reimbursement	586,000	676,724	480,512	417,108	(259,616)
Total Operating Expenses	4,629,828	5,500,091	5,445,369	5,656,892	156,801
Operating Income	2,947,553	1,868,271	2,023,565	2,168,105	299,834
<u>Non-Operating (Revenues)/Expenses</u>					
Annual Capital	-	745,300	882,388	1,077,533	332,233
BTU Billing Software	-	-	-	-	-
Transfer to BTU	245,000	318,000	318,000	350,000	32,000
Transfer to General Fund	168,855	-	-	-	-
Payment in-lieu of Taxes	36,697	-	-	-	-
Right of Way Payments	396,242	271,678	270,038	271,394	(284)
Paying Agent Fees/Issuance Costs	1,883	2,184	2,184	2,184	-
Debt Service - Principal	-	13,552	13,552	14,019	467
Debt Service - Interest	2,591	1,377	1,377	853	(524)
Total Non-Operating Expenses	851,268	1,352,091	1,487,539	1,715,983	363,892
Net Increase/(Decrease)	2,096,285	516,180	536,026	452,122	
Beginning Net Current Assets	1,365,199	3,461,484	3,461,484	3,997,510	
Ending Net Current Assets	\$3,461,484	\$3,977,664	\$3,997,510	\$4,449,632	
Reserve Requirement :					
(Sixty days operating expenses)	\$ 901,002	\$1,126,386	\$1,139,656	\$1,211,979	

**City of Bryan, Texas
Fiscal Year 2008**

**Solid Waste Fund
Expenses by Category
\$7,372,875**



Mission Statement

To give its customers exceptional service with reliable, competitively priced electricity while acting as a responsible and caring member of the community

Strategic Initiatives

Information is not provided since details are a competitive matter as outlined in Senate Bill 7.

Fiscal Year 2007 Accomplishments

Information is not provided since details are a competitive matter as outlined in Senate Bill 7.

Fiscal Year 2008 Goals and Objectives

Information is not provided since details are a competitive matter as outlined in Senate Bill 7.

Bryan Texas Utilities**City Electric**

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -
Electric Operations	-	-	-	-
Maintenance	-	-	-	-
Other Services and Charges	-	-	-	-
Other Expenses	-	-	-	-
Administrative and Shared Services	4,081,809	5,497,978	4,191,743	5,666,351
Customer Accounts	3,091,808	3,032,667	3,264,588	3,162,000
Fuel & Purchased Power	115,968,833	70,630,466	88,338,231	59,389,561
TMPA Capacity	24,475,605	24,641,000	23,668,827	28,879,000
Production	4,394,868	3,090,396	4,418,642	3,035,588
Transmission	2,740,738	2,859,995	1,493,244	2,379,029
Distribution	1,654,884	1,850,292	1,430,569	1,850,292
New Ventures	858,874	1,057,857	714,846	907,607
QSE	1,453,450	1,064,642	1,103,078	1,086,642
Right of Way Transfer	6,351,866	6,542,422	6,542,422	6,880,742
Administrative Transfer	595,000	423,000	423,000	423,000
Capital Outlay	7,748,406	6,476,946	7,121,398	7,439,629
Debt Service	1,598,014	2,264,567	2,470,947	4,739,778
Total Expenses	<u>\$ 175,014,155</u>	<u>\$ 129,432,228</u>	<u>\$ 145,181,535</u>	<u>\$ 125,839,219</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Projected	FY2008 Adopted
Detailed information is not provided since details are a competitive matter as outlined in Senate Bill 7			

City of Bryan, Texas
BTU - City
Summary of Revenues and Expenditures

	<u>FY06 Actual</u>	<u>FY07 Adopted</u>	<u>FY07 Projected</u>	<u>FY08 Adopted</u>	<u>Increase/ (Decrease)</u>
<u>Operating Revenues</u>					
Urban Service Area					
Base Revenues	\$ 39,745,895	\$ 40,224,590	\$ 36,267,597	\$ 37,174,798	\$ (3,049,792)
Fuel Revenues	34,057,100	43,777,072	33,365,063	38,417,161	(5,359,911)
Rural Wholesale Revenue					-
Base Revenues	10,580,652	10,317,589	9,810,322	9,648,672	(668,917)
Fuel Revenues	10,786,917	14,627,001	12,801,817	13,360,822	(1,266,179)
Off-System Wholesale Revenue	83,941,614	17,924,393	48,522,411	13,111,578	(4,812,815)
Transmission Service Revenue	832,149	2,031,125	1,637,097	2,553,905	522,780
Miscellaneous	2,953,429	3,045,523	2,905,633	3,124,706	79,183
Interest	2,684,984	2,496,580	3,842,895	2,633,837	137,257
Electric System	-	-	-	-	-
Other Income	-	-	-	-	-
Total Operating Revenues	185,582,740	134,443,873	149,152,835	120,025,479	(14,418,394)
<u>Operating Expenses</u>					
Personnel	-	-	-	-	-
Electric Operations	-	-	-	-	-
Maintenance	-	-	-	-	-
Other Services and Charges	-	-	-	-	-
Other Expenses	-	-	-	-	-
General and Administrative	-	-	-	-	-
Fuel and Purchased Power	115,968,833	70,630,466	88,338,231	59,389,561	(11,240,905)
TMPA Capacity	24,475,605	24,641,000	23,668,827	28,879,000	4,238,000
Production	4,394,868	3,090,396	4,418,642	3,035,588	(54,808)
QSE	1,453,450	1,064,642	1,103,078	1,086,642	22,000
Transmission	2,740,738	2,859,995	1,493,244	2,379,029	(480,966)
Distribution	1,654,884	1,850,292	1,430,569	1,850,292	-
Customer Accounts	3,091,808	3,032,667	3,264,588	3,162,000	129,333
New Ventures	858,874	1,057,857	714,846	907,607	(150,250)
Administrative and Shared Services	4,081,809	5,497,978	4,191,743	5,666,351	168,373
Administrative Transfer	595,000	423,000	423,000	423,000	-
Total Operating Expenses	159,315,869	114,148,293	129,046,768	106,779,070	(7,369,223)
Operating Income	26,266,871	20,295,580	20,106,067	13,246,409	(7,049,171)
<u>Non-Operating Expenses</u>					
Right of Way & PILOT Payments	6,351,866	6,542,422	6,542,422	6,880,742	338,320
Annual Capital	7,748,406	6,476,946	7,121,398	7,439,629	962,683
Debt Service-Principal	838,347	1,070,508	1,210,000	2,026,682	956,174
Debt Service-Interest	759,667	1,194,059	1,260,947	2,713,096	1,519,037
Total Non-Operating Expenses	15,698,286	15,283,935	16,134,767	19,060,149	3,776,214
Net Income/(Loss)	10,568,586	5,011,645	3,971,300	(5,813,740)	
Beginning Fund Balance	13,344,337	23,912,923	23,912,923	27,884,223	
Ending Fund Balance	\$ 23,912,923	\$ 28,924,568	\$ 27,884,223	\$ 22,070,483	

business unit.

Mission Statement

To give its customers exceptional service with reliable, competitively priced electricity while acting as a responsible and caring member of the community.

Strategic Initiatives

Information is not provided since details are a competitive matter as outlined in Senate Bill 7.

Fiscal Year 2007 Accomplishments

Information is not provided since details are a competitive matter as outlined in Senate Bill 7.

Fiscal Year 2008 Goals and Objectives

Information is not provided since details are a competitive matter as outlined in Senate Bill 7.

Bryan Texas Utilities
Rural Electric

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ -	\$ -	\$ -	\$ -
Electric Operations	-	-	-	-
Maintenance	-	-	-	-
General and Administrative	160,536	1,500	131,315	165,000
Purchased Power	21,367,570	24,944,590	22,612,140	23,009,494
Transmission	110,087	181,900	181,900	131,000
Distribution	620,276	811,043	811,043	811,043
Capital Outlay	4,656,378	3,619,545	3,943,482	4,660,000
Total Expenses	<u>\$ 26,914,847</u>	<u>\$ 29,558,578</u>	<u>\$ 27,679,880</u>	<u>\$ 28,776,537</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Projected	FY2008 Adopted
Detailed information is not provided since details are a competitive matter as outlined in Senate Bill 7			

City of Bryan, Texas
BTU - Rural
Summary of Revenues and Expenditures

	FY06 <u>Actual</u>	FY07 <u>Adopted</u>	FY07 <u>Projected</u>	FY08 <u>Adopted</u>	Increase/ <u>(Decrease)</u>
<u>Operating Revenues</u>					
Electric System	\$ -	\$ -	\$ -	\$ -	\$ -
Base Revenue	26,521,383	14,653,963	13,283,369	13,479,529	(1,174,434)
Fuel Revenue	-	14,476,745	12,112,372	13,360,819	(1,115,926)
Other Income	643,317	616,345	527,371	521,000	(95,345)
Total Operating Revenues	<u>27,164,700</u>	<u>29,747,053</u>	<u>25,923,112</u>	<u>27,361,348</u>	<u>(2,385,705)</u>
<u>Operating Expenses</u>					
Purchased Power	21,367,570	24,944,590	22,612,140	23,009,494	(1,935,096)
Transmission	110,087	181,900	181,900	131,000	(50,900)
Distribution	620,276	811,043	811,043	811,043	-
Personnel	-	-	-	-	-
Maintenance	-	-	-	-	-
Administrative and Shared Services	160,536	1,500	131,315	165,000	163,500
Operations (Note)	-	-	-	-	-
Total Operating Expenses	<u>22,258,469</u>	<u>25,939,033</u>	<u>23,736,398</u>	<u>24,116,537</u>	<u>(1,822,496)</u>
Operating Income/(Loss)	<u>4,906,231</u>	<u>3,808,020</u>	<u>2,186,714</u>	<u>3,244,811</u>	<u>(563,209)</u>
<u>Non-Operating Expenses</u>					
Annual Capital	<u>4,656,378</u>	<u>3,619,545</u>	<u>3,943,482</u>	<u>4,660,000</u>	<u>1,040,455</u>
Total Non-Operating Expenses	<u>4,656,378</u>	<u>3,619,545</u>	<u>3,943,482</u>	<u>4,660,000</u>	<u>1,040,455</u>
Net Income	249,853	188,475	(1,756,768)	(1,415,189)	
Beginning Fund Balance	<u>8,684,298</u>	<u>8,934,151</u>	<u>8,934,151</u>	<u>7,177,383</u>	
Ending Fund Balance	<u>\$ 8,934,151</u>	<u>\$ 9,122,626</u>	<u>\$ 7,177,383</u>	<u>\$ 5,762,194</u>	

Note: Prior to FY2004 expenses were not budgeted by business unit.

Mission Statement

To provide the highest quality facilities, provide superior service, and foster a safe aviation environment for the citizens of Bryan and the residents of this region while enhancing a transportation gateway into the community.

Strategic Incentives

1. Provide an attractive and beneficial transportation corridor that leaves a lasting positive impression on residents and visitors.
2. To continue to upgrade and improve the Coulter Airfield facility and infrastructure through the pursuit of funding from the FAA, Texas Department of Transportation (TxDOT) - Aviation Division and profits resulting from superior management of the facility with the overall goal of making and retaining Coulter Airfield as the best general aviation airport in the region.

Fiscal Year 2007 Accomplishments

1. Completed revision of Chapter 3 of the Code of Ordinances.
2. Installation of new entryway sign for the community and airport at Coulter Field.
3. Completed new airport development plan.
4. Installed heliport and modular home for medical transport business.
5. Relocated taxiway lights and removed airfield lights.
6. Enhanced entryway landscaping by adding trees and low lying shrubs
7. Cleared trees adjacent to airport property to enhance safety of airport approach path
8. Addressed drainage issues on airfield
9. Replaced lenses on all airport runway lights
10. Installed new 5000 double wall fuel tank for jet fuel
11. Implemented new fee structure for hangar leases in the leased premises boundaries
12. Investigated possibility of purchasing land at end of runway

Fiscal Year 2008 Goals and Objectives

1. Further enhance the entrance area.
2. Provide continual runway maintenance.
3. Hangars remain occupied.
4. Assist FBO with operations.
5. Keep Coulter Advisory Committee Members informed of pertinent issues.
6. Work with interested parties on airport development.
7. Begin development of strategic growth based on airport development plan.

Airport Fund
Coulter Field

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Supplies	\$ 3	\$ -	\$ -	\$ -
Maintenance	18,686	12,000	12,000	12,000
Other Services/Charges	22,565	9,266	26,725	9,255
Airport Improvements	-	-	660,000	-
Debt Service	2,233	4,123	4,122	3,897
Total Expenses	<u>\$ 43,484</u>	<u>\$ 25,389</u>	<u>\$ 702,847</u>	<u>\$ 25,152</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Number of hangars leased for 12 months	n/a	n/a	n/a	n/a
Revenue generated	n/a	n/a	n/a	n/a
Number of storage units leased for 12 months	n/a	n/a	n/a	n/a
Revenue generated	n/a	n/a	n/a	n/a
Number of privately owned hangars	n/a	n/a	n/a	n/a
Revenue generated	n/a	n/a	n/a	n/a
Number of hangars with 25-30 year leases	n/a	n/a	n/a	n/a
Revenue generated	n/a	n/a	n/a	n/a

City of Bryan, Texas
 Airport Fund
 Summary of Revenues and Expenditures

	FY 06 <u>Actual</u>	FY 07 <u>Adopted</u>	FY 07 <u>Projected</u>	FY 08 <u>Adopted</u>	Increase/ <u>(Decrease)</u>
<u>Revenues</u>					
Rent	\$ 29,681	\$ 27,000	\$ 27,000	\$ 27,000	\$ -
Fuel Revenue	2,959	1,300	3,000	1,300	-
Grant Receipts	2,406	-	379,112	-	-
Transfer from Other Funds	-	-	346,538	-	-
Interest Income	3,931	2,500	2,000	2,500	-
Other Miscellaneous	301	300	-	300	-
Total Revenues	39,278	31,100	757,650	31,100	-
<u>Operating Expenses</u>					
Maintenance	18,686	12,000	12,000	12,000	-
Other Services and Charges	22,565	9,266	26,725	9,255	(11)
Total Expenses	41,251	21,266	38,725	21,255	(11)
Operating Income/(Loss)	(1,973)	9,834	718,925	9,845	11
<u>Non-Operating Expenses</u>					
Airport Improvements	-	-	660,000	-	-
Debt Service - Principal	-	1,875	1,875	1,875	-
Debt Service - Interest	2,233	2,248	2,248	2,022	(226)
Total Non-Operating Expenses	2,233	4,123	664,123	3,897	(226)
Increase (Decrease) in Working Capital	(4,206)	5,711	54,802	5,948	
Beginning Net Current Assets	100,157	95,951	95,951	150,753	
Ending Net Current Assets	\$ 95,951	\$ 101,662	\$ 150,753	\$ 156,701	

City of Bryan, Texas
Bryan Commerce and Development Fund
Summary of Revenues and Expenditures

	<u>FY06 Actual</u>	<u>FY07 Adopted</u>	<u>FY07 Projected</u>	<u>FY08 Adopted</u>	<u>Increase/ (Decrease)</u>
<u>Revenues</u>					
Transfer from General Fund	\$ 96,556	\$ 82,276	\$ 7,282,276	\$ 145,000	\$ 62,724
Transfer from Oil & Gas	-	20,000	20,000	-	(20,000)
Transfer from Other Funds	495,420	471,429	471,429	450,000	(21,429)
Gain/(loss) on sale of asset	(353,697)	-	-	-	-
Interest Income	25	-	326	-	-
Total Revenues	238,304	573,705	7,774,031	595,000	21,295
<u>Expenditures</u>					
Other servies and charges	100,574	102,276	135,683	-	(102,276)
LaSalle Hotel Support	-	-	-	145,000	145,000
Land Purchase*			7,206,208	-	-
Cashion Land Note - Principal	428,571	428,572	428,572	428,572	-
Cashion Land Note - Interest	48,552	42,857	42,857	21,429	(21,428)
Other	-	-	(31,468)	-	-
Total Expenditures	577,697	573,705	7,781,853	595,001	21,296
Net Increase/(Decrease)	(339,393)	-	(7,822)	(1)	
Beginning Net Current Assets	(45,559)	(384,952)	(384,952)	(392,774)	
Ending Net Current Assets	\$ (384,952)	\$ (384,952)	\$ (392,774)	\$ (392,775)	

* Land purchase net of debt

**City of Bryan
Enterprise Funds Staffing
Authorized/Budgeted Full-Time Personnel**

Water Fund			
	FY2006	FY2007	FY2008
	Actual	Adopted	Adopted
Water Production:			
Water Utilities Director	-	0.5	0.5
Plant & Production Manager	-	0.5	0.5
Division Assistant	-	-	0.5
Production Supervisor	-	1	1
Maintenance Supervisor	1	0.5	0.5
Public Works Support Assistant	-	-	0.25
Water Meter Foreman	-	1	1
Senior Meter Technician	-	-	1
Water Meter Technician	4	4	3
Maintenance Crew Leader	-	2	2
Maintenance Operator	2	2	2
Production Plant Operator	4	4	4
Water Distribution:			
Distribution & Collection Manager	-	0.5	0.5
Maintenance Supervisor	-	1	1
GIS Technician	-	1	1
Maintenance Crew Leader	-	3	2
Valve & Hydrant Crew Leader	-	1	1
Maintenance Operator	-	3	3
Maintenance Worker	-	7	6
Public Works Assistant	-	-	0.75
Public Works Assistant-Call Center	-	-	0.5
Water Customer Service Supervisor	-	1	1
Water Customer Service Technician	-	-	2
Landscape Technician	-	1	-
Customer Service Technician	-	2	2
Storekeeper	1	¹	¹
Plant Operations Manager	0.5	²	²
Field Operations Manager	1	²	²
Field Operations Mechanic	1	²	²
Distribution Foreman	2	²	²
Distribution Team Leader	6	²	²
Distribution Field Operators	17	²	²
Work Order Facilitator	0.5	²	²
Electrical Technician	0.5	²	²
Director of Environmental Services	0.25	²	²
Water Services Manager	1	²	²
Total Staffing	<u>41.75</u>	<u>36.00</u>	<u>35</u>

¹ Storekeeper position was transferred to Purchasing in FY2007.

² The Water and Wastewater Funds underwent restructuring during FY2006

**City of Bryan
Enterprise Funds Staffing
Authorized/Budgeted Full-Time Personnel**

Wastewater Fund			
	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Wastewater Collection:			
Distribution & Collection Manager	-	0.5	0.5
Inflow & Infiltration Supervisor	-	1	1
Maintenance Supervisor	-	1	1
Maintenance Crew Leader	-	4	4
Jet Truck Crew Leader	-	1	1
Vac-Truck Crew Leader	-	1	1
TV Truck Crew Leader	-	1	1
Maintenance Operator	-	4	3
Maintenance Worker	-	6	6
Public Works Support Assistant	-	-	1
Public Works Call Center	-	-	0.5
Landscape Technician	-	1	-
Wastewater Pre-Treatment:			
Pre-treatment Plant Operator	1	1	1
Wastewater Treatment			
Production & Plant Manager	-	0.5	0.5
Division Assistant	-	0.5	0.5
Maintenance Supervisor	-	0.5	0.5
Maintenance Crew Leader	-	1	1
Lift Station Crew Leader	-	1	1
Maintenance Operator	-	1	1
Lift Station Technician	1	1	1
Plant Supervisor	0.5	1	1
Plant Operator	13	10	10
Environmental Services:			
Director of Environmental Services	0.25	0.5	-
Operations Manager	1	1	0.5
Environmental Compliance Officer	2	2	1
Industrial Waste/Pre-treatment Officer	1	1	1
Water Quality Technician	2	2	2
Water Utilities Director	-	-	0.5
Administrative Coordinator	1	- ¹	- ¹
Work Order Facilitator	0.5	- ¹	- ¹
Regulatory Compliance Supervisor	1	- ¹	- ¹
Field Operations Manager	0.5	- ¹	- ¹
Collection Foreman	1	- ¹	- ¹
Collection Team Leader	7	- ¹	- ¹
Collection Field Operator	12	- ¹	- ¹
Electrical Technician	1	- ¹	- ¹
Operator/Mechanic	1	- ¹	- ¹
Lift Station Technician Assistant	1	- ¹	- ¹
Water Services Manager	0.5	- ¹	- ¹
Compost Foreman	1	- ²	- ²
Compost Equipment Operator	4	- ²	- ²
Total Staffing	52.75	44.50	42.5

¹ The Water and Wastewater Funds underwent restructuring during FY2006

² The Compost Center was transferred to the Solid Waste Fund in FY2007.

**City of Bryan
Enterprise Funds Staffing
Authorized/Budgeted Full-Time Personnel**

Solid Waste Fund			
	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Environmental Services:			
Director of Environmental Services	0.5	0.5	1
Brush/Bulk Foreman	1	1	1
Brush/Bulk Equipment Operator	13	13	10
Container Coordinator	-	-	1
Operations Manager	-	-	0.5
Solid Waste Supervisor	1	1	1
Solid Waste Crew Leader	2	2	2
Environmental Compliance Officer	1	1	2
Solid Waste Assessment Worker	2	2	2
Solid Waste Equipment Operator	17	17	17
Recycling Center Assistant	4	4	-
Customer Call Center:			
Customer Service Supervisor	1	1	1
Public Works Assistant	3	3	3
Public Works Clerk	3	4	-
Public Works Assistant-Call Center	-	-	1
Compost Center:			
Recycling/Compost Foreman	-	0.5 ¹	1
Compost Equipment Operator	-	4 ¹	4
Waste Reduction Supervisor		0.5	-
Recycling Center Assistant	1	-	4
Total Staffing	48.5	54.5	51.5

¹ Compost Center moved from Wastewater Fund to Solid Waste Fund in FY2007

BTU City			
	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Detailed information is not provided since details are a competitive matter as outlined in Senate Bill 7	203	195	203

BTU Rural			
No Staffing - All staffing accounted for in BTU City			

Airport Fund			
No Staffing			

Bryan Commerce & Development			
No Staffing			

Total Enterprise Funds	346	330	332
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CITY OF BRYAN, TEXAS FISCAL YEAR 2008

INTERNAL SERVICE FUND OVERVIEW

Fund Description

It is the policy of the City not to purchase commercial insurance for the risks of losses to which it is exposed, except for certain stop-loss provisions. Instead, the City believes it is more economical to manage its risks internally and set aside assets for claim settlements in an internal service fund, the Self Insurance Fund. This fund services claims for risk of loss to which the City is exposed, including property and casualty, workers compensation and environmental. Property claims in excess of \$25,000 are covered by an Interlocal Government Risk Pool. Workers' compensation and liability claims in excess of \$250,000 are covered by private excess insurance carriers. The general and auto liability exposure for municipalities in Texas is lessened due to the Texas Tort Claims Act, which limits liability to \$250,000 for each person and \$500,000 for each occurrence for bodily injury and \$100,000 for each occurrence for property damage.

The Internal Service Funds are accounted for on the economic resources measurement focus and the accrual basis. Revenues are recognized in the period in which they are earned and become measurable, and expenses in the period in which they are incurred and measurable. Contrary to Generally Accepted Accounting Principles (GAAP) of recording depreciation in the income statements and recording capital purchases on the balance sheet, the City does not budget for depreciation or amortization of assets but does budget capital expenses on the operating statements.

Fiscal Year 2007 Narratives

Revenue

Revenues for the 2008 Fiscal Year are proposed to be \$1,525,945, a decrease of \$215,110 (-12.4%) from the FY2007 adopted figure of \$1,741,055. The decrease can be attributed to lower anticipated interest earnings based on FY2007 performance.

Expenses

Operating expenses are expected to be \$2,277,029 in FY2008, an increase of \$182,806 (8.7%) from the FY2007 adopted amount of \$2,094,223. This increase is attributed increases in personnel, maintenance, and an increase in claims and other services and charges.

Reserves

The projected fund balance for FY2008 is projected at \$6,339,160. This amount is a reduction over the FY2007 adopted balance of \$7,187,479. This \$848,319 reduction in premiums assessed to other funds. The plan is to continue to reduce the premiums assessed over the next 2-3 years in order to reduce the excess reserves gradually.

Mission Statement

To protect the City of Bryan resources from identifiable and controllable risk of loss and minimize the financial risks to the City, its employees and taxpayers.

Strategic Initiatives

1. Adequately funded Self-Insurance program.
2. Cost-effective and responsive claims management.
3. Compliance with laws, policies and procedures.
4. Utilization of loss control program and procedures.
5. Opportunities to participate in benefit awareness programs.
6. Safe working conditions.

Fiscal Year 2007 Accomplishments

1. Incurred workers' compensation and liability claims 20% below actuarial projection.
2. Maintained financial integrity of the Self-insurance fund without revenue increase.
3. Managed 15 employee benefit program options with 10 administrators/companies.
4. Improved employee benefits in the following plans: Flexible Benefits Plan—adopted IRS extension period; Retirement Health Savings Plan—removed contribution limitation; TMRS—implemented “Buy-Back” option.
5. Requested and evaluated proposals for Deferred Compensation Plan providers resulting in ICMA eliminating administration fees charged to employees.
6. Determined financial impact of GASB Other Post Employment Benefits (OPEB) to prepare for implementation in Fiscal Year 2008.
7. Evaluated eligibility for Medicare Part D Subsidy and issued certificates as required by the Act.
8. Employees did not experience a health insurance premium increase for the fourth consecutive year.
9. Increased flex plan participation 21%.
10. Implemented changes resulting from HB7 affecting Texas Workers' Compensation reporting, rules, and regulations.
11. Increased the number of City DDC instructors and developed a joint pool of instructors with College Station to increase trainer availability.
12. Provided CPR-AED training to 344 employees as required by State.
13. Recognized by Texas Safety Association with 4 Safe Driver awards, 2 Occupational Health & Safety awards, and 2 Safe Worker awards.

Fiscal Year 2008 Goals and Objectives

1. Incurred workers' compensation and liability claims cost 10% below actuarial projection.
2. Continue to maintain financial integrity of the Self-insurance without revenue increase.
3. Evaluate Public Employee Benefit Alliance's proposals for additional optional employee benefit opportunities.
4. Develop, request, and evaluate employee health plan option for 2008 Plan Year.
5. Continue preparations for GASB OPEB implementation in Fiscal Year 2008.
6. Increase Wellness Program participation through educational programs and scheduled activities.
7. Implement Workers' Compensation Provider Network as allowed under HB7.
8. Determine feasibility of joint employee health clinic with local public entities to reduce health care costs.
9. Continue Supervisors Safety Program Certification and additional supervisor training classes.
10. Offer electronic training opportunities in safety, health, and hazmat.
11. Enhance appearance and content of department's web page to encourage customer use.
12. Assist in developing internal contractor insurance certificate tracking system.
13. Formalize Brazos Valley Critical Stress Management Team which will include Bryan, College Station, Brazos County, University Police Department (UPD), and other local agencies.

Self Insurance Fund

Risk Management

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 366,590	\$ 386,990	\$ 327,897	\$ 404,373
Supplies	30,039	40,750	39,313	43,144
Maintenance	6,151	6,500	7,029	8,000
Claims and Judgments	614,490	1,116,004	1,001,653	1,165,077
Liability Insurance	210,383	211,172	196,901	246,272
Other Services and Charges	160,009	202,807	314,830	281,698
Transfers Out	135,000	130,000	128,465	128,465
Total Expenses	<u>\$ 1,522,662</u>	<u>\$ 2,094,223</u>	<u>\$ 2,016,088</u>	<u>\$ 2,277,029</u>

Performance and Activity Measures

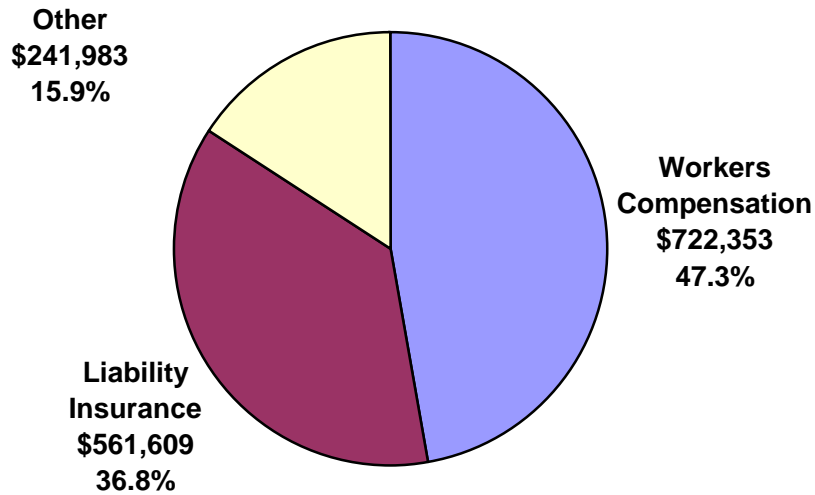
	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Cost of risk as a percentage of total expenditures	0.60%	54.00%	0.55%	0.52%
Total public liability expenditures per capita	\$ 3.28	\$ 2.25	\$ 2.87	\$ 2.40
Auto liability losses per 100,000 miles driven	\$ 1,568	\$ 725	\$ 1,000	\$ 800
Workers' Compensation expenditures per FTE	\$ 333	\$ 250	\$ 250	\$ 250
TDI-DWC forms submitted on time	99%	98%	100%	100%
Number and total dollar amount of fines assessed	0/\$0	0/\$0	0/\$0	0/\$0
Days lost per FTE	0.5	0.5	0.4	0.3
Number of safety training hours per FTE	26	28	26	27
Preventable vehicle collisions as a percent of total	36%	35%	36%	50%
Number of recordable Workers' Compensation claims per 100 FTE	9	12	8	7
Risk assessments conducted within three days of request	100%	100%	100%	100%

City of Bryan, Texas
Self-Insurance Fund
Summary of Revenues and Expenditures

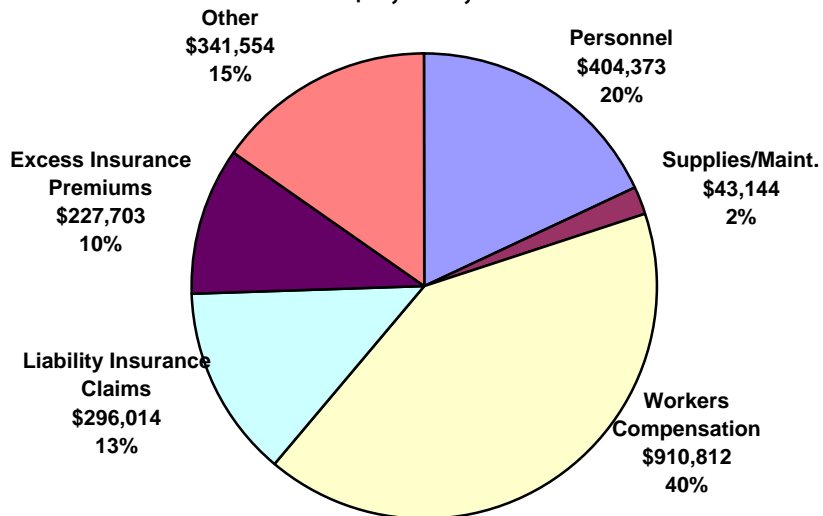
	<u>FY 06 Actual</u>	<u>FY 07 Adopted</u>	<u>FY 07 Projected</u>	<u>FY08 Adopted</u>	<u>Increase/ (Decrease)</u>
<u>Revenues</u>					
Interest Income	\$ 380,307	\$ 367,370	\$ 239,092	\$ 241,483	\$ (125,887)
Other	82,917	1,000	42,631	500	(500)
Interdepartmental charges	1,357,862	1,372,685	1,283,962	1,283,962	(88,723)
Total Revenues	1,821,086	1,741,055	1,565,685	1,525,945	(215,110)
<u>Expenditures</u>					
Personal Services	366,590	386,990	327,897	404,373	17,383
Supplies	30,039	40,750	39,313	43,144	2,394
Maintenance	6,151	6,500	7,029	8,000	1,500
Other Services and Charges	97,346	130,807	226,230	212,698	81,891
Liability Insurance	210,383	211,172	196,901	246,272	35,100
Employee Safety	7,883	13,000	30,000	10,000	(3,000)
Claims	614,490	1,116,004	1,001,653	1,165,077	49,073
Claims Administration	54,780	59,000	58,600	59,000	-
Transfer to General Fund	135,000	130,000	128,465	128,465	(1,535)
Total Expenditures	1,522,662	2,094,223	2,016,088	2,277,029	182,806
Net Income/(Loss)	298,424	(353,168)	(450,403)	(751,084)	
Beginning Net Assets	7,242,223	7,540,647	7,540,647	7,090,244	
Ending Net Assets	<u>\$ 7,540,647</u>	<u>\$ 7,187,479</u>	<u>\$ 7,090,244</u>	<u>\$ 6,339,160</u>	

**City of Bryan, Texas
Fiscal Year 2008**

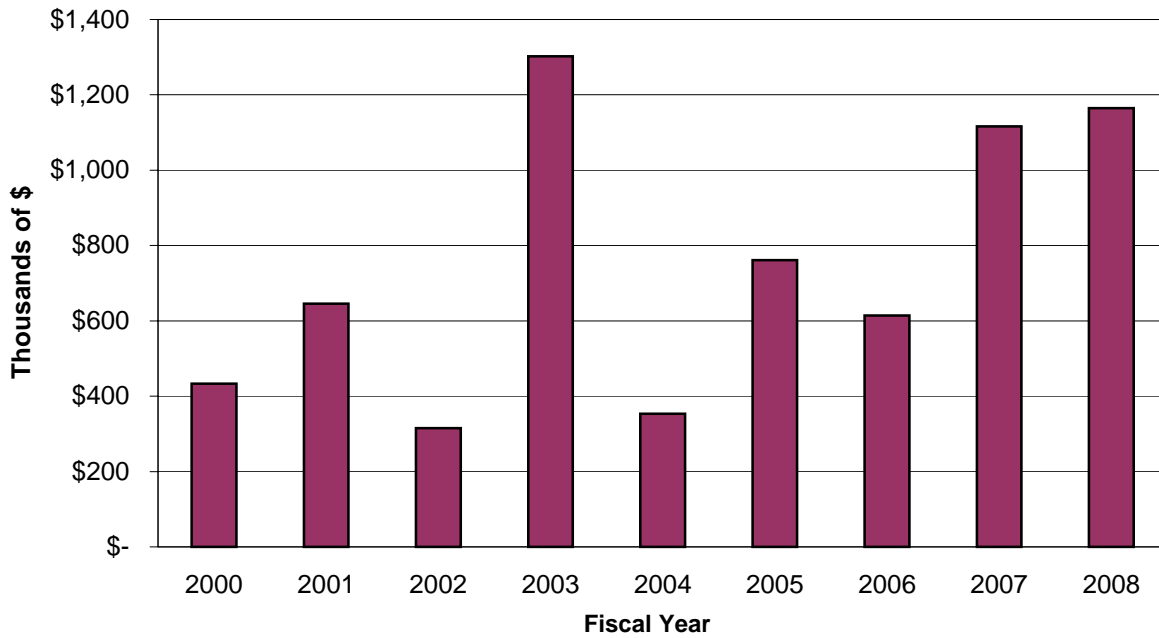
**Self Insurance Fund
Revenues
\$1,525,945**



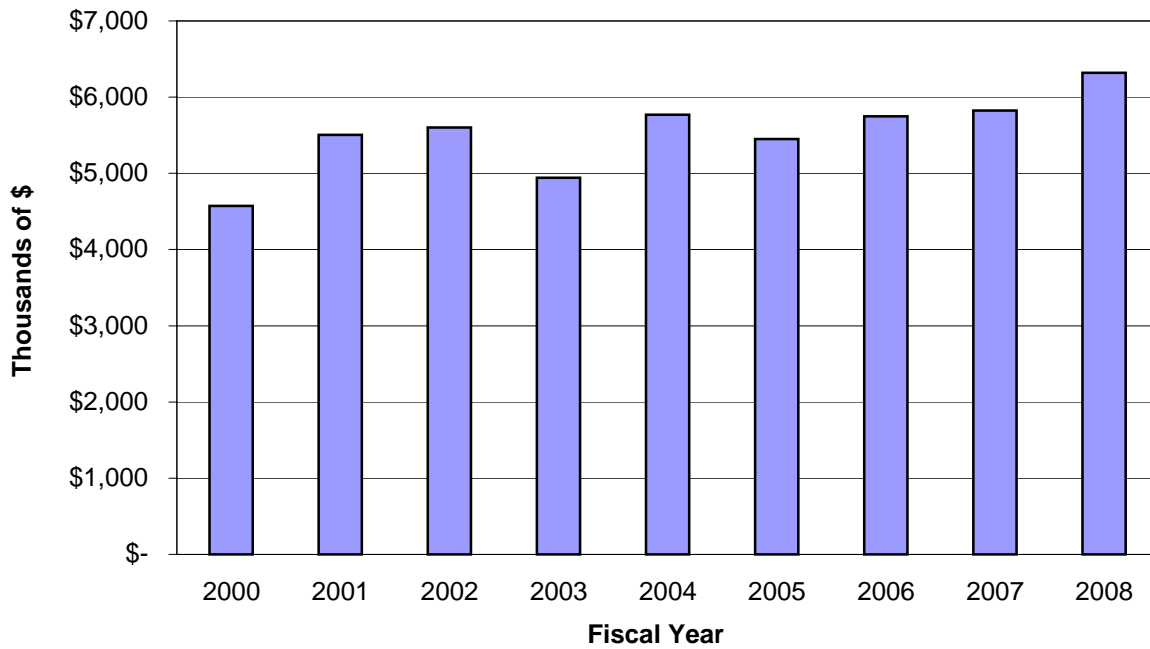
**Self Insurance Fund
Expenses
\$2,277,029**



Claims and Judgments
FY2000-2006 Actual
FY2007 & 2008 Estimated



Available Reserves
FY2000-2006 Actual
FY2007 & 2008
Estimated



**City of Bryan
Internal Service Fund Staffing
Authorized/Budgeted Full-Time Personnel**

Self Insurance Fund			
	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Risk Management Director	1	1	1
Benefits Administrator	1	1	1
Claims Specialist	1	1	1
Risk Management Assistant	1	1	1
Safety Officer	1	1	1
Public Works Safety and Training Officer	1	1	1
Total Staffing	<u>6</u>	<u>6</u>	<u>6</u>

**CITY OF BRYAN, TEXAS
FISCAL YEAR 2008**

SPECIAL REVENUE FUNDS OVERVIEW

Fund Description

Special Revenue Funds may be used to account for the proceeds of specific revenue sources (other than permanent funds or for major capital projects) that are legally restricted as to expenditure for specified purposes."

As Governmental Funds, they are accounted for by using the current financial resources measurement focus and the modified accrual basis. Revenues are recognized in the accounting period in which they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures in the governmental funds are recognized in the period in which the liability is incurred, if measurable. However, debt service expenditures are recorded only when payment is due.

Fiscal Year 2008

The City adopts legal budgets for nine Special Revenue Funds, which includes the Community Development Fund, Hotel/Motel Tax Fund, Oil and Gas Fund, Court Technology Fund, Street Improvement Fund, Drainage Fund, Special Projects Fund, Tax Increment Financing Zone #8, Tax Increment Financing Zone #10, Tax Increment Financing Zone #19, Tax Increment Financing Zone #22.

Community Development Fund

The Community Development Fund accounts for the proceeds of grants that focus primarily on community and housing development for low to moderate income citizens. The primary source of revenue for the Community Development Fund is the United States Department of Housing and Urban Development (HUD); HUD provides grant funding for both the Community Development Block Grant (CDBG) and the HOME Program (HOME). In FY2008, revenues total \$1,951,688, a \$111,609 decrease from the FY2007 adopted budget of \$2,063,297. The decrease is due, in part, to a reduction in the overall allocation to the US Department of Housing and Urban Development for the Community Development Block Grant (CDBG) and the Home Investment Partnership Program Grant (HOME). As fewer funds are available to be dispersed by the granting agencies, the City's grant awards are reduced.

Expenditures in the Community Development Fund are proposed to be \$1,951,688. The Community Development fund relies solely on grant funding for all operational expenditures; the department can only spend funding which has been awarded.

Hotel/Motel Tax Fund

The Hotel/Motel Tax fund is used to account for the revenues realized from the City's 7% tax on Hotel/Motel receipts on all eligible hotel, motel and bed and breakfast occupancies within the City of Bryan. By law, cities less than 125,000 in population must spend at least 1% of the proceeds on

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

SPECIAL REVENUE FUNDS OVERVIEW

advertising, no more than 15% on art programs and a maximum of 50% on historical preservation. Chapter 351 of the Texas Local Government Code governs the use of Hotel/Motel Tax proceeds. Revenues from room receipts in FY2008 are projected to be \$224,127. Interest income is projected to be \$7,745. The total FY2008 revenue budget of \$231,872 is 4.7% higher than the FY2007 adopted budget of \$221,550. New hotels locating in neighboring College Station have the effect of limiting growth in Bryan's hotel/motel tax revenues; however, more stringent enforcement of hotel/motel tax collection will result in additional revenue being realized in the upcoming year.

Expenditures of \$203,886 in FY2008 will be \$9,336 (4.4%) less than the FY2007 budget. Funding of \$100,000 will be provided to the Bryan-College Station Convention & Visitor's. The amount allocated for the Arts Council of Brazos Valley is limited to 15% of the room receipts; for FY2008 it is based on the audited receipts for FY2006. Funding for the Arts Council increased .2% from the FY2007 adopted budget of \$33,222 to \$33,286 in FY2008. Also included in the FY2008 expenditure budget is \$40,000 to fund artwork for public venues and \$30,600 for festivals and celebrations. All programs funded are designed to promote tourism, convention, and the hotel industry. A portion of the festival funding will be utilized to promote the City of Bryan's signature event, Texas Reds: Steak & Grape Festival.

The projected ending fund balance is \$246,631 at year end. The target fund balance is 25% of the estimated revenues for the current year, which equates to \$57,968.

Oil & Gas Fund

Oil and Gas royalties and bonuses from wells drilled on City owned land is accounted for in the Oil & Gas Fund. Use of these funds is at the City Council's discretion. In recent years, expenditures have been budgeted in support of economic development ventures. Funds received for property owned by the enterprise funds are restricted to use in the respective funds.

Oil and Gas production activity in the Brazos Valley varies depending upon the demand for and the market price of the product. Total revenues, which have been as high as \$516,000 in FY2001, are only expected to be \$78,707 in FY2008.

The \$20,000 of proposed FY2008 expenditures is allocated for a transfer to Bryan Commerce and Development (BCD) for economic development activities.

Court Technology Fund

The Court Technology Fund accounts for the receipts and disbursement of the administrative court cost assessed on each municipal court conviction (excluding City ordinances). The amounts realized from the collection of this fee must be used in accordance with Texas Law. Expenditures are limited to technological purchases that enhance the operation of the Municipal Court. For FY2008, collections are expected to be \$49,880 which is an increase of \$9,880 (24.7%) over the FY2007 adopted budget. Projected expenses for FY2008 are \$194,000. Of these expenses, \$180,000 is projected to be expended on a court software case flow management system.

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

SPECIAL REVENUE FUNDS OVERVIEW

The fund balance is projected to be \$99,064 by year end.

Street Improvement Fund

Originally established in 1998, the transportation fee is restricted to the maintenance, repair, reconstruction or extension of the existing street system in the City. The current fee schedule assesses the street improvement fee to all electric customers that reside within Bryan city limits. The rates are also scaled according to size: residential, small commercial, medium commercial and large commercial. Transportation fees are 80% of the combined Transportation/Drainage rates charged.

Coupled with interest income, proposed revenues for FY2008 are \$3,406,523; which is \$51,585 less than the FY2007 budget. The transportation fee revenue is estimated to be \$3,257,535 in FY2008.

As mentioned above, the proceeds are restricted to addressing deferred maintenance in the street system. Street maintenance and repair projects of \$2,400,000 are budgeted for FY2008. There is no required minimum balance for this fund.

Drainage Fund

Originally established in 1998 (same year as the Transportation Fee), the Drainage Fee is used to improve drainage in the City through maintenance, extensions and improvements, as well as addressing Federal storm water mandates. The current rate schedule in effect for Fiscal Year 2008 includes rates charged to electric customers that reside within the city limits of Bryan. Rates are also scaled according to size: residential, small commercial, medium commercial and large commercial. Drainage Fees are 20% of the combined Transportation/Drainage rates charged.

Fiscal Year 2008 revenues are proposed to be \$896,242; drainage fees comprise 92% of the total fund revenue. Of the remaining revenue, interest income constitutes \$51,877 and penalty income is \$1,775.

Drainage improvements and maintenance projects of \$896,242 are budgeted for FY2008. Major projects scheduled for FY2008 include a flood studies, detention pond and channel improvements, a drainage master plan, and storm sewer and culvert improvements. Fund balance is estimated to be \$698,921 at fiscal year end. This fund, like the Transportation Fund, is not expected to maintain a minimum fund balance.

Special Projects Fund

In 1996, the City settled an environmental pollution lawsuit with a local industry. Under the terms of the agreement, an annual payment of \$450,000 was made by the industry to the City each September through 2005. The proceeds of this settlement are to be restricted to special

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

SPECIAL REVENUE FUNDS OVERVIEW

construction or development projects. In past years, funds were expended to acquire land and pay planning costs for the Traditions Project discussed in Tax Increment Financing Zone #10. There are no planned expenditures in this fund for FY2008.

The Special Projects Fund is expected to realize interest income of \$65,360 during FY2008; the last annual payment was received prior to the beginning of the 2006 fiscal year. This fund expended \$462,300 for the purchase of land at Coulter Airfield during the 2007 fiscal year.

The Special Projects Fund is projected to have a fund balance of \$1,016,232 at year end. This balance is designated for future development projects.

Tax Increment Financing Zone #8

Tax Increment Financing Zone #8 was created in December 1998 by City Council Ordinance. It was created for the purpose of funding public improvements in a geographic area in east Bryan. The improvements are primarily street, water and other infrastructure intended to increase the attractiveness of the zone to investment by developers. The increased tax receipts resulting from the improvements in the zone are used to service the debt issued in 1999 and 2001 that financed the infrastructure improvements.

The primary source of revenues in Tax Increment Financing Zone #8 is tax receipts realized from taxing the value of improvements since the zone began. In FY2008, receipts from the City, Brazos County and the Bryan ISD are estimated to be \$1,364,324. This is an increase of \$130,331 (10.6%) from the adopted FY2007 budget and directly attributable to the development occurring within the zone. Projected interest earnings for FY2008 are \$18,550.

Expenditures for Tax Increment Financing Zone #8 are proposed to be \$1,912,107. \$1,600,000 will be spent in 2008 for the construction of a park within this zone. The expenditure budget is allocated for the payment of principal and interest on the outstanding debt.

Tax Increment Financing Zone #8 is projected to finish the year with an ending balance of \$926,579. There is no required minimum balance for this fund.

Tax Increment Financing Zone #10

Tax Increment Financing Zone #10 was created by City Council ordinance in March, 2000. This improvement zone is located on the south west edge of Bryan. The zone was created to develop the infrastructure for the "Traditions" project, which includes a championship golf course, facilities for the Texas A&M University golf team and upscale residential development. Tax receipts from the improvements within the zone coupled with proceeds from the sale of residential lots were included in the development plan as resources for servicing the debt issued in 2000.

The "Traditions" golf course is complete and residential lot sales and new home construction has begun. Lot sales are anticipated to continue throughout FY2008 and are projected to generate

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

SPECIAL REVENUE FUNDS OVERVIEW

\$1,122,780 in revenue this year. The addition of new homes will create property tax revenues of \$671,980. Interest earnings are projected to generate an additional \$107,707 in revenues for this fund in FY2008.

Expenditures for FY2008 are proposed to be \$4,555,004. Planned expenditures for additional public and street improvements total \$2,723,000, an increase of \$2,507,110 from the FY2007 adopted budget. The increase is to fund the development of streets, water infrastructure, underground electrical, cable, landscaping, multi use paths, lighting and other improvements. Debt service obligations of \$1,382,004 and the transfer to BCD of \$450,000 for the Cashion land note comprise the remaining expenditures. This is the final payment on this debt.

The fund balance of Tax Increment Financing Zone #10 will be reduced by \$2,652,537 at year end. The projected fund balance at September 30, 2008, is expected to be \$1,719,892. The fund balance is restricted for project expenditures or debt service payments.

Tax Increment Financing Zone #19

Tax Increment Financing Zone #19 was created by City Council ordinance on June 26, 2007. This improvement zone is located on 122 acres along the Villa Maria Road and FM 158 corridor within the corporate limits of Bryan. The zone was created to develop the retail and commercial portions of the project along William J. Bryan Parkway and Villa Maria Road. The greatest derived public benefit identified within the plan is the construction of Nash Street which will connect William J. Bryan and Villa Maria Road.

The proposed project funding will include a total of \$2,369,537 in either certificates of obligation or tax increment revenue bonds or other financing sources issued by or on behalf of the city. The amounts being issued include \$2,019,537 in 2008 and \$350,000 in 2009. The forecasted statement of cash flows reflects full participation by the City of Bryan through 2027 and Brazos County participation through 2012.

Tax Increment Financing Zone #22

Tax Increment Financing Zone #22 was created by City Council ordinance on February 13, 2007. This improvement zone is located on 282 acres along Briarcrest Drive and the east frontage road of N. Earl Rudder Freeway. The zone was created to support the development of a multi-phased regional retail center (known as the "Bryan Towne Centre") and other mixed use development. This development is expected to add significant ad valorem and sales tax base to the City of Bryan.

The City of Bryan will be utilizing certificates of obligation designated "City of Bryan, Texas Combination Tax and Tax Increment Revenue Certificates of Obligation, Series 2007" in the approximate aggregate principal amount of \$4.5 million for the purpose of paying contractual obligations incurred or to be incurred by the City in connection with public improvements within the Zone.

Community Development Fund

Mission Statement

To receive, allocate, and administer Community Development Block Grant (CDBG) and Home Investment Partnership Grant (HOME) funding in accordance with guidelines published by the U.S. Department of Housing and Urban Development (HUD) for the benefit of the citizens of the City of Bryan, to eliminate slum and blight, and for the general betterment of the community.

Strategic Initiatives

1. Expand the supply of decent, safe and affordable housing.
2. Reduce the isolation of income groups by decentralizing housing opportunities and expand home ownership.
3. Address needs of homeless through housing and supportive services by providing access to eligible programs.
4. Address special needs populations through housing and supportive services by providing access to eligible services.
5. Increase access to public services and public facilities as defined by HUD.
6. Increase economic development by providing eligible loan programs or access to services for low to moderate income individuals.
7. Increase economic development by providing eligible loan programs to eliminate slum/blight.

Fiscal Year 2007 Accomplishments

1. Provided homebuyers' counseling and down payment assistance to 26 eligible citizens.
2. Provided technical assistance to 2 developers for rental property.
3. Provided technical assistance through code enforcement to a minimum of 15 units to assist in clean up, or elimination of spot slum/blight.
4. Provided funding and technical assistance to 10 public service agencies to increase access to services.
5. Provided funding and technical assistance for two public facilities to increase access to services.
6. Provided funding to 39 homeowners to improve housing stock.
7. Provided technical assistance to 5 business owners to increase economic development.
8. Developed and implemented annual action plan.
9. Prepared and submitted the Consolidated Annual Performance and Evaluation Report (CAPER).

Fiscal Year 2008 Goals and Objectives

1. Provide homebuyers counseling and down payment assistance to a minimum of 15 eligible citizens.
2. Provide technical assistance to 1 developer for rental property.
3. Provide technical assistance through code enforcement to a minimum of 15 units to assist in clean up, or elimination of spot slum/blight.
4. Provide funding and technical assistance to a minimum of 6 public service agencies to increase access to services.
5. Provide funding and technical assistance for a minimum of two public facilities to increase access to services.
6. Provide funding to a minimum of 20 homeowners to improve housing stock.
7. Provide for citizens input as required by federal regulations.
8. Develop and implement the annual Consolidated Action Year Plan in accordance with federal regulations.
9. Prepare and submit annual Consolidated Annual Performance and Evaluation Report (CAPER).

Community Development Fund

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Salaries and Benefits	\$ 443,176	\$ 494,910	\$ 533,559	\$ 517,843
Supplies	13,804	9,250	9,250	15,049
Maintenance	1,276	421	421	3,000
Other Services and Charges	1,050,773	1,401,470	635,195	1,164,178
Debt Service	611,130	252,836	252,837	251,618
Capital Outlay	-	750	750	-
Total Expenses	<u>\$ 2,120,159</u>	<u>\$ 2,159,637</u>	<u>\$ 1,432,012</u>	<u>\$ 1,951,688</u>

Performance and Activity Measures

	FY2006 Actual	FY2007 Adopted	FY2007 Projected	FY2008 Adopted
Number of households provided rehabilitation	25	15	15	15
Number of households provided reconstruction	0	1	5	5
Number of developers provided technical assistance	3	1	2	2
Number of citizens provided homebuyers assistance	34	15	20	20
Number of non-profits assisted in obtaining Community Housing Development Organization (CHDO) status	0	0	1	1
Number of non-profits provided technical assistance for housing & supportive services	9	9	9	9
Number of Public Housing Authority (PHA) residents receiving technical assistance	0	300	25	25
Number of individuals served through supportive services by non-profits who were provided technical assistance	22,000	6,000	25,000	25,000
Number of cases completed by Code Enforcement Officer	731	25	730	730
Number of youth facilities provided technical assistance or funding	4	3	4	4
Number of reviews of Section 108 Health Care Facilities	4	4	4	4
Number of organizations receiving technical assistance or funding	14	5	1	
Number of public facilities rehabilitated	2	1	1	1
Number of agencies receiving funding or technical assistance	8	15	6	6
Number of agencies funded that provided services to at risk youth	2	3	3	3
Number of public services receiving consideration for funding	18	16	18	18
Number of job opportunities created for low to moderate income individuals	0	0	0	0
Number of non-profits provided technical assistance which provide economic development counseling to start own business	0	2	0	0

City of Bryan, Texas
Community Development Fund
Summary of Revenues and Expenditures

	<u>FY 06 Actual</u>	<u>FY07 Adopted</u>	<u>FY 07 Projected</u>	<u>FY 08 Adopted</u>	<u>Increase/ (Decrease)</u>
<u>Revenues</u>					
Community Development Block Grant	1,000,733	1,134,516	987,937	1,001,503	(133,013)
HOME Grant	576,506	801,857	317,002	840,385	38,528
Criminal Justice Division	-	-	-	-	-
Texas Department Community Affairs	51,781	-	-	-	-
Revolving Loan	8,028	10,001	10,001	8,800	(1,201)
HOME Program Income	40,522	45,000	45,153	30,000	(15,000)
FEMA Grant	184	-	-	-	-
Other	9,000	-	-	-	-
Interest Income	4,913	-	-	-	-
Transfers from General Fund	-	71,923	71,923	71,000	(923)
Total Revenues	1,691,667	2,063,297	1,432,016	1,951,688	(111,609)
<u>Expenditures</u>					
CDBG Administration	214,374	190,896	208,914	220,732	29,836
CDBG Housing	314,255	545,320	352,865	538,210	(7,110)
CDBG Public Services	183,263	143,724	164,468	143,183	(541)
CDBG Economic Development	-	71,904	71,844	70,928	(976)
CDBG Code Enforcement	51,586	58,100	51,806	65,048	6,948
CDBG Public Facilities	69,216	50,000	50,000	30,000	(20,000)
CDBG LaSalle Hotel Project	115,140	87,724	87,725	83,967	(3,757)
Horizon Loan	334,117	-	-	-	-
HOME Grant	617,048	846,857	279,282	631,969	(214,889)
OTHER EXPENDITURES					
Emergency Shelter Grant	59,287	-	-	-	-
Health Center Debt	161,873	165,112	165,112	167,651	2,539
Other Expenditures	221,160	165,112	165,112	167,651	2,539
Total Expenditures	2,120,159	2,159,637	1,432,016	1,951,688	(207,950)
Revenue over/(under) expenditures	(428,492)	(96,340)	-	1	
Beginning Fund Balance	428,488	(4)	(4)	(4)	
Ending Fund Balance	\$ (4)	\$ (96,344)	\$ (4)	\$ (3)	

City of Bryan, Texas
Hotel/Motel Tax Fund
Summary of Revenues and Expenditures

	<u>FY06 Actual</u>	<u>FY07 Adopted</u>	<u>FY 07 Projected</u>	<u>FY 08 Adopted</u>	<u>Increase/ (Decrease)</u>
<u>Revenues</u>					
Room Tax Receipts	\$ 219,711	\$ 216,400	\$ 221,910	\$ 224,127	\$ 7,727
Interest Income	5,235	5,150	6,095	7,745	2,595
Total Revenues	224,946	221,550	228,005	231,872	10,322
<u>Expenditures</u>					
Convention & Visitor's Bureau	110,000	110,000	110,000	100,000	(10,000)
Arts Council	34,027	33,222	33,223	33,286	64
TAMU Horticulture Gardens				-	-
Brazos Valley Veterans Memorial	20,000	-	-	-	-
Celebrations/Events	18,187	30,000	30,000	30,600	600
Public Artwork	40,000	40,000	40,000	40,000	-
Total Expenditures	222,214	213,222	213,223	203,886	(9,336)
Revenue over/(under) expenditures	2,732	8,328	14,782	27,986	19,658
Beginning Fund Balance	201,131	203,863	203,863	218,645	
Ending Fund Balance	\$ 203,863	\$ 212,191	\$ 218,645	\$ 246,631	
Reserve Requirement	\$ 56,237	\$ 55,388	\$ 57,001	\$ 57,968	

City of Bryan, Texas
Oil & Gas Fund
Summary of Revenues and Expenditures

	<u>FY 06</u> <u>Actual</u>	<u>FY 07</u> <u>Adopted</u>	<u>FY 07</u> <u>Projected</u>	<u>FY 08</u> <u>Adopted</u>	<u>Increase/</u> <u>(Decrease)</u>
<u>Revenues</u>					
Royalties - General	\$ 56,576	\$ 60,000	\$60,000	\$60,000	\$ -
Interest	14,040	12,280	17,105	18,707	6,427
Total Revenues	70,616	72,280	77,105	78,707	6,427
<u>Expenditures</u>					
Miscellaneous	-	-	-	-	\$ -
Transfer to BCD	2,563	20,000	20,000	20,000	-
Total Expenditures	2,563	20,000	20,000	20,000	-
Revenues over/(under) expenditures	68,053	52,280	57,105	58,707	6,427
Beginning Fund Balance	270,903	338,956	338,956	396,061	
Ending Fund Balance	\$ 338,956	\$ 391,236	\$ 396,061	\$ 454,768	

City of Bryan, Texas
Court Technology Fund
Summary of Revenues and Expenditures

	<u>FY 06 Actual</u>	<u>FY07 Adopted</u>	<u>FY07 Projected</u>	<u>FY08 Adopted</u>	<u>Increase/ (Decrease)</u>
<u>Revenues</u>					
Technology Fee	\$ 44,686	\$ 40,000	\$ 49,530	\$ 49,880	\$ 9,880
Interest Income	7,418	7,790	9,830	8,415	625
Total Revenues	52,104	47,790	59,360	58,295	10,505
<u>Expenditures</u>					
Supplies	-	13,100	13,100	8,000	\$ (5,100)
Capital Outlay	-	-	-	186,000	186,000
Total Expenditures	-	13,100	13,100	194,000	180,900
Revenue over expenditures	52,104	34,690	46,260	(135,705)	(170,395)
Beginning Fund Balance	136,405	188,509	188,509	234,769	
Ending Fund Balance	<u>\$ 188,509</u>	<u>\$ 223,199</u>	<u>\$ 234,769</u>	<u>99,064</u>	

City of Bryan, Texas
Street Improvement Fund
Summary of Revenues & Expenditures

	<u>FY06 Actual</u>	<u>FY07 Adopted</u>	<u>FY07 Projected</u>	<u>FY 08 Adopted</u>	<u>Increase/ (Decrease)</u>
<u>Revenues</u>					
Fees	\$ 3,190,024	\$ 3,200,000	\$ 3,238,750	\$ 3,257,535	\$ 57,535
Transfers from Solid Waste	-	-	-	-	-
Other	7,109	6,800	7,100	7,171	371
Interest Income	142,950	148,138	119,390	141,817	(6,321)
Total Revenues	3,340,083	3,354,938	3,365,240	3,406,523	51,585
<u>Expenditures</u>					
Transfers out	-	-	104,000	-	
Street Maintenance	3,439,864	3,024,000	3,520,419	2,400,000	(624,000)
Capital Outlay	8,727		-	-	
Total Expenditures	3,448,591	3,024,000	3,624,419	2,400,000	(624,000)
Revenue over/(under) expenditures	(108,508)	330,938	(259,179)	1,006,523	675,585
Beginning Fund Balance	3,257,508	3,149,000	3,149,000	2,889,821	
Ending Fund Balance	\$ 3,149,000	\$ 3,479,938	\$ 2,889,821	3,896,344	

City of Bryan, Texas
Drainage Fund
Summary of Revenues and Expenditures

	<u>FY06 Actual</u>	<u>FY07 Adopted</u>	<u>FY07 Projected</u>	<u>FY 08 Adopted</u>	<u>Increase/ (Decrease)</u>
<u>Revenues</u>					
Fees	\$ 805,458	\$ 815,000	\$ 842,590	842,590	\$ 27,590
Other	1,778	2,000	1,775	1,775	(225)
Interest Income	68,429	69,557	79,720	51,877	(17,680)
Total Revenues	875,665	886,557	924,085	896,242	9,684
<u>Expenditures</u>					
Flood Studies	-	-	59,339	450,000	450,000
Detention Pond Channel Improve	-	-	135,000	770,000	770,000
Drainage Master Plan	-	-	-	250,000	250,000
Storm Sewer/Culvert Improvemer	-	-	173,483	930,000	930,000
Contracts	112,536	-	-	-	-
Improvements	666,105	-	-	-	-
System Maintenance	-	1,916,000	-	-	(1,916,000)
Transfers Out	-	-	26,000	26,000	26,000
Total Expenditures	778,641	1,916,000	393,822	2,426,000	510,000
Revenue over/(under) expenditures	97,024	(1,029,443)	530,263	(1,529,758)	(500,316)
Beginning Fund Balance	1,601,392	1,698,416	1,698,416	2,228,679	
Ending Fund Balance	<u>\$ 1,698,416</u>	<u>\$ 668,973</u>	<u>\$ 2,228,679</u>	<u>\$ 698,921</u>	

City of Bryan, Texas
Special Projects Fund
Summary of Revenues and Expenditures

	<u>FY06 Actual</u>	<u>FY 07 Adopted</u>	<u>FY 07 Projected</u>	<u>FY 08 Adopted</u>	<u>Increase/ (Decrease)</u>
<u>Revenues</u>					
Elf Atochem Settlement	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	57,294	67,494	59,920	65,360	(2,134)
Total Revenues	57,294	67,494	59,920	65,360	(2,134)
<u>Expenditures</u>					
Transfer to Other Funds - TIRZ 22				-	
Transfers to Coulter Airfield Purchase	-	-	462,300	-	-
Total Expenditures	-	-	462,300	-	-
Revenue over (under) expenditures	57,294	67,494	(402,380)	65,360	(2,134)
Beginning Fund Balance	1,295,958	1,353,252	1,353,252	950,872	
Ending Fund Balance	\$ 1,353,252	\$ 1,420,746	\$ 950,872	\$ 1,016,232	

City of Bryan, Texas
Tax Increment Finance Zone #8
Summary of Revenues and Expenditures

	<u>FY06 Actual</u>	<u>FY07 Adopted</u>	<u>FY07 Projected</u>	<u>FY08 Adopted</u>	<u>Increase/ (Decrease)</u>
<u>Revenues</u>					
Property tax - City	\$ 479,175	\$ 532,665	\$ 532,665	\$624,907	\$ 92,242
Property tax - BISD	327,342	361,456	361,456	338,914	(22,542)
Property tax - County	290,405	319,600	322,637	381,953	62,353
Interest Income	25,065	20,273	28,000	18,550	(1,723)
Total Revenues	1,121,987	1,233,994	1,244,758	1,364,324	130,331
<u>Expenditures</u>					
Contractual Services	-	-	-	-	-
Parkland & Improvements	-	-	-	1,600,000	1,600,000
Debt Service	306,155	291,707	291,707	312,107	20,400
Total Expenditures	1,416,155	291,707	291,707	1,912,107	1,620,400
Revenue over/(under) expenditures	(294,168)	942,287	953,051	(547,783)	(1,490,069)
Beginning Fund Balance	815,478	521,310	521,310	1,474,361	
Ending Fund Balance	\$ 521,310	\$ 1,463,597	\$ 1,474,361	\$ 926,579	

City of Bryan, Texas
Tax Increment Investment Zone #10
Summary of Revenues and Expenditures

	<u>FY06 Actual</u>	<u>FY07 Adopted</u>	<u>FY07 Projected</u>	<u>FY 08 Adopted</u>	<u>Increase/ (Decrease)</u>
<u>Revenues</u>					
Property tax - City	\$ 133,238	\$ 248,031	\$ 248,031	\$ 417,123	\$ 169,092
Property tax - County	82,829	150,721	150,721	254,857	104,136
Lot reimbursement	1,717,260	1,603,971	1,247,533	1,122,780	(124,753)
Interest Income	220,372	152,328	208,965	107,707	(101,258)
Total Revenues	2,153,699	2,155,051	1,855,250	1,902,467	47,218
<u>Expenditures</u>					
Public & Street Improvements	1,214,779	2,734,000	215,890	2,723,000	2,507,110
Rough grading and drainage	-	-	-	-	-
Developer Contribution	-	-	-	-	-
Note on land (7 year)	-	-	-	-	-
Transfer to Debt Service Fund	1,331,553	1,263,046	1,263,046	1,382,004	118,959
Reclaimed Water & improvements	-	-	-	-	-
Public Facilities Fund	-	-	-	-	-
Other Expense	-	-	-	-	-
Transfer to BCD	492,857	471,429	471,429	450,000	(21,429)
Total Expenditures	3,039,189	4,468,475	1,950,365	4,555,004	2,604,640
Revenue over/(under) expenditures	(885,490)	(2,313,423)	(95,114)	(2,652,538)	(2,557,422)
Beginning Fund Balance	5,353,034	4,467,544	4,467,544	4,372,429	
Ending Fund Balance	\$ 4,467,544	\$ 2,154,121	\$ 4,372,429	\$ 1,719,892	

City of Bryan, Texas
Tax Increment Investment Zone #19
Summary of Revenues and Expenditures

	<u>FY 08</u> <u>Adopted</u>	<u>FY 09</u> <u>Projected</u>	<u>FY 10</u> <u>Projected</u>	<u>FY 11</u> <u>Projected</u>
<u>Revenues</u>				
Property tax - City	\$ 42,709	\$ 44,844	\$ 47,086	\$ 49,441
Property tax - County	22,741	23,878	25,071	26,325
Interest Income	-	3,272	6,872	10,824
	<hr/>			
Total Revenues	65,450	71,994	79,030	86,590
<u>Expenditures</u>				
Public & Street Improvements	-			
Rough grading and drainage				
Developer Contribution				
Note on land (7 year)				
Transfer to Debt Service Fund	-	-	-	-
Reclaimed Water & improvements				
Public Facilities Fund	-	-	-	
Other Expense				
Transfer to BCD	-			
	<hr/>			
Total Expenditures	-	-	-	-
	<hr/>			
Revenue over/(under) expenditures	65,450	71,994	79,030	86,590
Beginning Fund Balance	-	65,450	137,444	216,474
	<hr/>			
Ending Fund Balance	\$ 65,450	137,444	216,474	303,065
	<hr/>			

City of Bryan, Texas
Tax Increment Investment Zone #22
Summary of Revenues and Expenditures

	<u>FY 07</u> <u>Projected</u>	<u>FY 08</u> <u>Adopted</u>	<u>FY 09</u> <u>Projected</u>	<u>FY 10</u> <u>Projected</u>	<u>FY 11</u> <u>Projected</u>
<u>Revenues</u>					
Property tax - City	\$ -	\$ -	\$ -	\$ -	\$ -
Property tax - County	-	-	-	-	-
Interest Income	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-
Total Revenues	-	-	-	-	-
<u>Expenditures</u>					
Public & Street Improvements	7,557	-			
Rough grading and drainage					
Developer Contribution					
Transfer to Debt Service Fund	-	-	-	-	-
Reclaimed Water & improvements					
Public Facilities Fund		-	-	-	
Other Expense		-			
Total Expenditures	7,557	-	-	-	-
Revenue over/(under) expenditures	(7,557)	-	-	-	-
Beginning Fund Balance	-	(7,557)	(7,557)	(7,557)	(7,557)
Ending Fund Balance	\$ (7,557)	\$ (7,557)	(7,557)	(7,557)	(7,557)

**City of Bryan
Special Revenue Funds Staffing
Authorized/Budgeted Full-Time Personnel**

Community Development Fund			
	FY2006 Actual	FY2007 Adopted	FY2008 Adopted
Community Development Manager	1	1	1
Programs Administrator	1	1	1
Program Analyst	1	1	1
Code Enforcement Officer	1	1	1
Construction/Project Specialist	1	1	1
Housing Rehab specialist	1	1	1
Division Assistant	1	1	1
Housing Coordinator*	-	1	1
Total Staffing	<u>7</u>	<u>8</u>	<u>8</u>

*Position reports to Community Development. It was fully funded in General Fund by Fiscal Services in FY2006. In FY2007, the position returns to Community Development and will be funded through a transfer from the General Fund.

Hotel/Motel Tax Fund
No Staffing

Oil & Gas Fund
No Staffing

Court Technology Fund
No Staffing

Street Improvement Fund
No Staffing

Drainage Fund
No Staffing

Special Projects Fund
No Staffing

Tax Increment Financing Zone #8
No Staffing

Tax Increment Financing Zone #10
No Staffing

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

DEBT SERVICE FUND OVERVIEW

Fund Description

The Debt Service Fund, also known as the Interest and Sinking Fund, is established by ordinance. This fund provides for the payment of principal and interest on general obligation debt.

As one of the governmental funds, the modified accrual basis is used as the basis of accounting in this fund. Revenues are recognized in the accounting period in which they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures in the governmental funds are recognized in the period in which the liability is incurred, if measurable. However, debt service expenditures are recorded only when payment is due.

Fund Narrative

An ad valorem (property) tax rate and tax levy are required to be computed and levied which will be sufficient to produce the funding to satisfy annual debt service requirements.

The Debt Service Fund services tax supported debt that includes both General Obligation Bonds and Certificates of Obligation. These types of debt fund public projects such as streets, parks and facilities and other improvements.

Tax supported debt of the City is rated as to quality by Moody's Investor Service and Standard and Poor's. These ratings are measures of the ability of the City to pay the principal and interest on debt. For general obligation debt, Moody's has rated the City's debt Aa3 and Standard and Poor's has conferred the AA- rating. Both ratings carry a "stable" outlook.

Fiscal Year 2008

The total tax rate for FY2008 is \$0.6364/\$100 assessed valuation. This total tax rate is well below the City Charter limit of \$1.50/\$100 assessed valuation. Of this total tax rate, \$0.16623 is devoted to debt service. The debt rate will generate an estimated \$5,326,603 in property tax revenue in the Debt Service Fund; this will be sufficient to fund 71% of the total debt service payments for FY2008. The remaining amount will be serviced through other sources of revenue which include delinquent tax income (\$100,000), interest income (\$200,000), and transfers from other funds (\$1,945,116).

The principal and interest debt service payments of \$7,314,745 include payments for all outstanding debt. Other expenditures include handling charges and fees due on outstanding issues. Debt service requirements and other obligations for Fiscal Year 2008 total \$7,320,345.

The budgeted expenditures are slightly more than revenues and the excess will be funded with an appropriation of fund balance in the amount of \$135,329. The anticipated year end fund balance for the Debt Service Fund will be \$706,170. This fund balance is near the targeted one-month reserve of \$610,029.

City of Bryan, Texas
Debt Service Fund
Summary of Revenue and Expenditures

	FY06 <u>Actual</u>	FY07 <u>Adopted</u>	FY07 <u>Projected</u>	FY08 <u>Adopted</u>	Increase/ <u>(Decrease)</u>
<u>Revenues</u>					
Current Property Tax	\$ 4,890,181	\$ 4,999,257	\$ 5,223,017	\$ 4,939,900	\$ (59,357)
Delinquent Property Tax	83,716	80,000	80,000	100,000	20,000
Penalty & Interest	-	-	298	-	-
Interest Income	300,830	149,841	253,000	200,000	50,159
Transfer from Utilities (ROW)	431,442	-	-	-	0
Other	589,129	-	-	-	-
Reimbursement - TIRZ #8 - TIF Fund	306,155	291,707	291,707	312,107	20,400
Reimbursement - TIRZ #10 - TIF Fund	1,331,553	1,263,046	1,263,046	1,382,004	118,958
Reimbursement - General Fund, Spec Rev	254,405	250,405	250,405	251,005	600
Total Revenues	8,187,410	7,034,256	7,361,473	7,185,016	150,760
<u>Expenditures</u>					
Principal	4,087,408	3,406,368	3,583,243	3,447,666	41,298
Interest	3,165,742	3,868,372	3,868,372	3,867,079	(1,293)
Other	744,489	1,000	1,000	5,600	4,600
Total Expenditures	7,997,639	7,275,740	7,452,615	7,320,345	44,605
Revenues over (under) expenditures	189,771	(241,484)	(91,142)	(135,329)	106,155
Beginning Fund Balance	742,870	932,641	932,641	841,499	
Ending Fund Balance	\$ 932,641	\$ 705,470	\$ 841,499	\$ 706,170	

City of Bryan, Texas
Debt Service Fund
Debt Service Requirements

	<u>FY06</u> <u>Actual</u>	<u>FY07</u> <u>Adopted</u>	<u>FY07</u> <u>Projected</u>	<u>FY08</u> <u>Adopted</u>	<u>Increase/</u> <u>(Decrease)</u>
<u>Principal</u>					
1985 Refunding	\$ -	\$ -	\$ -	\$ -	\$ -
1997 Certificates of Obligation	160,000	165,000	165,000	-	(165,000)
1997 General Obligation	40,000	40,000	40,000	45,000	5,000
1998 Certificates of Obligation	390,000	410,000	410,000	430,000	20,000
1999 Certificates of Obligation	45,000	50,000	50,000	50,000	-
1999 Certificates of Obligation	90,000	95,000	95,000	105,000	10,000
2000 Certificates of Obligation	460,000	480,000	480,000	505,000	25,000
2000 Certificates of Obligation	60,000	65,000	65,000	65,000	-
2001 Certificates of Obligation	60,000	58,125	60,000	65,000	6,875
2001 Certificates of Obligation	590,000	620,000	620,000	650,000	30,000
2001 General Obligation Refunding Bonds	694,283	128,243	128,243	132,666	4,423
2003 Certificates of Obligation	315,000	335,000	335,000	350,000	15,000
2004 Certificates of Obligation	585,000	595,000	595,000	610,000	15,000
2005 Certificates of Obligation	255,000	-	-	-	-
2005 General Obligation Refunding Bonds	345,000	80,000	80,000	255,000	175,000
2007 Certificates of Obligation	-	285,000	400,000	120,000	(165,000)
Total Principal		\$ 3,406,368	\$ 3,523,243	\$ 3,382,666	\$ (23,702)
<u>Interest</u>					
1985 Refunding	\$ -	\$ -	\$ -	\$ -	\$ -
1997 Certificates of Obligation	14,340	4,290	4,290	-	(4,290)
1997 General Obligation	5,250	3,250	3,250	1,125	(2,125)
1998 Certificates of Obligation	80,483	64,103	64,103	46,678	(17,425)
1999 Certificates of Obligation	10,150	7,000	7,000	3,500	(3,500)
1999 Certificates of Obligation	17,763	11,688	11,688	5,513	(6,176)
2000A Certificates of Obligation	120,065	98,905	98,905	76,345	(22,560)
2000 Certificates of Obligation	16,013	13,253	13,253	10,198	(3,056)
2001 Certificates of Obligation	71,913	66,178	68,313	64,713	(1,466)
2001 Certificates of Obligation	660,775	625,375	625,375	588,175	(37,200)
2001 General Obligation Refunding Bonds	27,552	13,030	13,030	8,071	(4,959)
2003 Certificates of Obligation	408,690	396,090	396,090	382,690	(13,400)
2004 Certificates of Obligation	600,470	585,845	585,845	569,483	(16,362)
2005 Certificates of Obligation	464,099	647,578	647,577	647,578	(1)
2005 General Obligation Refunding Bonds	665,004	928,925	928,725	925,525	(3,400)
2007 Certificates of Obligation	-	403,062	203,656	472,775	69,713
Total Interest		\$ 3,868,572	\$ 3,671,100	\$ 3,802,367	\$ (66,205)

City of Bryan, Texas
Schedule of Outstanding General Obligation Debt
Supported by Property Tax Revenues
and Debt Service Requirements

Issue	Purpose	Interest Rates (%)	Series Matures	Amount Issued	Amount Outstanding 10/01/07	Debt Service Requirements for FY 2008	
						Principal	Interest
General Obligation Bonds:							
Series 1997							
Refunding, Series 2001	Parks	5.00 - 8.00	2008	\$ 900,000	\$ 45,000	\$ 45,000	\$ 1,125
	Refunding of Street, Drainage, Park, and Building Bonds						\$ 46,125
Refunding, Series 2005	Refunding of Street, Park, Water & Wastewater impr (TIRZ #8 and #10), Vehicles/Equipment, and Building Bonds	3.20 - 4.00	2009	3,073,419	305,000	132,666	8,070
							\$ 140,736
		4.00 - 5.00	2025	20,195,000	19,770,000	255,000	925,525
							\$ 1,180,525
Total General Obligation Bonds							
Supported by Property Tax Revenues				24,168,419	20,120,000	432,666	934,720
							\$ 1,367,386
Certificates of Obligation:							
Combination Tax & Revenue, Series 1997	Fire Station	5.20 - 7.20	2007	3,250,000	165,000	165,000	4,290
Combination Tax & Revenue, Series 1998	Parks, Streets and Airport	3.85 - 4.85	2018	4,050,000	1,000,000	430,000	46,678
Combination Tax & Tax Increment Revenue, Series 1999	Streets, Water & Wastewater improvements within TIRZ #8	5.25 - 6.75	2008	2,450,000	105,000	105,000	5,513
Combination Tax & Surplus Utility System Revenue, Series 1999	Parks & Streets	5.50 - 7.00	2008	1,200,000	50,000	50,000	3,500
Combination Tax & Surplus Utility System Revenue, Series 2000	Building Improvements, Vehicles and equipment	4.35 - 5.50	2010	3,900,000	210,000	65,000	10,198
Combination Tax & Surplus Utility System Revenue, Series 2000A	Streets, Water & Wastewater improvements within TIRZ #10	4.50 - 6.00	2010	17,000,000	1,590,000	505,000	76,345
Combination Tax & Surplus Utility System Revenue, Series 2001	Justice Center and Airport	4.35 - 6.50	2021	1,600,000	1,320,000	65,000	64,712
Combination Tax & Surplus Waterworks & Sewer System Revenue, Series 2001A	Streets, Parks & TIRZ #8	4.10 - 6.00	2021	15,940,000	12,490,000	650,000	588,175
Combination Tax & Surplus Utility System Revenue, Series 2003	Streets, Parks, Building improvements	4.00 - 4.60	2024	10,000,000	9,050,000	350,000	382,690
Combination Tax & Surplus Utility System Revenue, Series 2004	Justice Center, Water & Sewer improvements	2.50 - 4.75	2025	14,730,000	13,550,000	595,000	585,845
Combination Tax & Revenue, Series 2005	Street improvements & Utility relocation	4.00 - 4.63	2026	15,295,000	15,040,000	-	647,578
Combination Tax & Surplus Utility System Revenue, Series 2007	Street improvements & Utility relocation	TBD	2026	12,000,000	11,600,000	120,000	472,775
Total Certificates of Obligation							
Supported by Property Tax Revenues				101,415,000	66,170,000	3,100,000	2,888,298
							\$ 5,988,298
Total General Obligation Debt							
Supported by Property Tax Revenues				\$ 125,583,419	\$ 86,290,000	\$ 3,532,666	\$ 3,823,018
							\$ 7,355,684

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

CAPITAL IMPROVEMENT PROGRAM

Overview

Total capital project spending planned by the City of Bryan in fiscal year 2008 is \$53,961,821, a \$23 million decrease from the previous year. This year's program focuses on the City's street and traffic systems as well as buildings and building improvements. The Capital Improvement Program (CIP) budget is divided into two major capital programs including \$23 million for general purpose capital improvements and \$30 million for enterprise capital projects.

The City of Bryan maintains a capital improvement program separate from the operating budget, but the two are closely linked. The Capital Improvement Program (CIP) is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure, capital assets or productive capacity of city services. Capital projects typically apply to (1) expenditures which take place over two or more years requiring continuing appropriations beyond a single year; (2) funding with debt proceeds because of significant costs to be shared by current and future beneficiaries; and (3) scheduled replacement of specific elements of physical assets.

The CIP Budget is a five-year plan that is updated continuously. The capital projects funded from debt proceeds are not adopted as part of the annual budget process. These projects are selected and the budgets established in the debt issuance process. Those projects funded from the operating budget are approved as a part of the annual budget process.

Operational Impact of the Capital Improvements Program

Approximately \$7.3 million in general debt service costs incurred from long term financing of capital projects in prior years is included in the 2008 operating budget. The property tax rate designated for debt service is set at \$0.1662, which is 26.1% of the total tax rate of \$0.6364 per \$100 of assessed value. This is a decrease of \$0.016 from the FY2007 debt service tax rate of \$0.1819. In outlying years, it is planned that the debt service portion of the rate will remain at approximately the current level and will not exceed \$0.20.

The debt service for the Water and the Wastewater Funds, a combined \$6.9 million, increased from the previous year to accommodate payment of principal and interest due on the 2005 revenue bonds. A \$5 million revenue bond issuance was issued in fiscal year 2007 to provide funding to continue the water and wastewater system capital improvement program. Reductions in the amounts of transfers and reimbursements to the General Fund, and anticipated revenue increases will provide funding to service the additional debt and meet the minimum debt coverage ratio of 1.25 times the average annual debt service.

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

CAPITAL IMPROVEMENT PROGRAM

No rate increases are planned for the Water and Wastewater Funds in fiscal year 2008. The impact on Bryan Texas Utilities (BTU) for their portion of CIP is an estimated \$4,739,778 in debt service costs. BTU will continue to maintain the required 1.10 times average annual debt service coverage ratio.

In addition to debt service costs, the CIP may impact the operating budget. In some cases increases will be incurred for operating expenditures including personnel, supplies and services associated with the new facility. The fire station planned to be opened in fiscal year 2009 will increase operational expenditures by approximately \$ 1.25 million annually. The new station will require a minimum of eighteen additional positions, thereby adding approximately \$1 million in personnel expenditures annually. The positions are being phased in over fiscal years 2006 through 2008, with six positions being filled annually. Annual operating costs of \$250,000 have been programmed into projections for future years. A new fire truck and ambulance was ordered in the latter part of fiscal year 2007 to ensure delivery by the time the station opens. Staffing and operating expenditures will be absorbed by normal growth in tax revenues. Equipment purchases will be funded by accumulated excess General Fund balance.

Both the Police and Municipal Court departments will be located in the Justice Center which will be complete within the next fiscal year. The City currently leases the Municipal Court facility at a cost of \$153,000 per year. The existing Police facility has been owned by the City for twenty years and has no associated outstanding debt. Both existing locations will be vacated. Based upon the increased size of the new facility in comparison to the two existing locations, custodial services and utility costs will increase. Custodial services will be increased by the equivalent of 1.5 full time positions. However, the new facility will have more efficient lighting and HVAC systems; furthermore, it will require less maintenance than the existing buildings. It is anticipated the \$153,000 annual savings in building lease will offset the estimated increase in operational costs associated with the new facility.

Many capital projects will not directly impact the operating budget, as they represent an upgrade, renovation, or replacement of an existing facility or system.

Improvements to streets, drainage and signalization included in the CIP allow the Transportation Department to devote resources to ongoing system maintenance. The preventative maintenance, such as crack sealing, pothole repair, patching, and base failure repairs, helps prolong the life of streets. Other projects included in the operating budget are concrete street repairs, curb, gutter, and sidewalk replacements.

The majority of the capital projects in the Water and Wastewater Funds are transmission and collection system replacements or new service extensions and do not have a known impact on operational costs. The scheduled water system improvements will increase

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

CAPITAL IMPROVEMENT PROGRAM

water availability. Reduction of Inflow and Infiltration (I/I) is the primary focus of the planned wastewater projects. Reduction of I/I will increase plant capacity by lessening the amount of storm water being processed by the wastewater treatment plants.

General Purpose Capital Improvements

The City approved a new comprehensive plan on January 16, 2007. The CIP was revised based upon the goals established in the comprehensive plan. The CIP included in this budget document reflects general purpose projects which were identified in years past, which will be completed over the next fiscal year.

Street (\$11,134,835) and buildings and building improvements (\$11,357,893) comprise 98% of the \$22,976,638 in general purpose improvements in the 2008 CIP. The major street projects are the Beck Street extension, Phase II of downtown Bryan, and the widening of East 29th Street from Villa Maria to Garden Lane. Funding for the projects comes from Certificates of Obligation proceeds.

For well over a decade, the City has planned to construct a Justice Center to house the Police and Municipal Court departments. The purchase of the remaining section of property, and the design of the facility was completed in fiscal years 2005 and 2006. The construction contract for the Justice Center was approved near the end of FY 2006. The location for the Justice Center complex is the four block area south of and adjacent to the Municipal Office Building in downtown Bryan. Construction will span the next fiscal year, with move-in scheduled during fiscal year 2008. Estimated costs associated with this project for FY2008 are \$11.2 million.

Enterprise Fund Capital Improvements

Water supply and wastewater collection projects are estimated to be \$9.3 million for fiscal year 2008.

In fiscal year 2006, the City drilled an additional water well to increase production capacity. With the bulk of new development in Bryan occurring on the east side of the City, water transmission projects are being undertaken which will increase the size of lines, and extend service lines to the area. Approximately \$2.5 million of expenses will be incurred in fiscal year 2008 on east-side water transmission projects. Another \$1 million in expenses will be incurred to rehabilitate an existing water cooling tower. The remaining \$2.75 million in planned water projects will address pump and well improvements, as well as the

CITY OF BRYAN, TEXAS FISCAL YEAR 2008

CAPITAL IMPROVEMENT PROGRAM

replacement of numerous old lines that have deteriorated or are too small to support the flows required for fire suppression.

The primary focus of the wastewater system improvements scheduled in fiscal year 2008 is Inflow and Infiltration reduction. The Inflow and Infiltration (I/I) program identifies system defects where rainwater and groundwater enter the wastewater system which ultimately increases the amount of wastewater which enters the treatment plants. Defects include cracked joints, missing manhole lids, illegal storm water connections and open cleanouts. Of the \$2.3 million in planned expenses in fiscal year 2008, \$1.3 million will be dedicated to the I/I program. Another \$895 thousand in expenses will be incurred to make improvements to one of the three wastewater treatment plants, which will improve its efficiency. Resizing or replacement of existing wastewater collection lines and the installation of new lines to accommodate growth represent the balance of the planned wastewater improvements.

Over the next five years, Bryan Texas Utilities (BTU) plans electric transmission system improvements throughout the City and Rural Systems. BTU will issue \$32 million in revenue bonds in fiscal year 2008, which will partially fund transmission projects and distribution system improvements. Anticipated expenditures funded through bond issuances in FY2008 total \$26.8 million. The remaining bond funds of \$5.2 million will be expended in fiscal year 2009. Anticipated fiscal year 2008 spending funded through operating funds includes \$7.4 million in the City and \$4.7 million in rural areas. These projects will enhance the City's ability to purchase and sell power from/to other entities. In turn, this will improve the reliability of electrical service for BTU customers.

The City anticipates it will finance the enterprise fund capital improvement program with revenues generated by system growth and the reduction of operating expenses. No rate increases are scheduled in fiscal year 2008.

Operating Capital Outlay

The following schedule details the capital outlay of \$3.5 million approved in the City of Bryan FY2008 annual operating budget. In general, capital expenditures are defined as those items in with unit cost in excess of \$5,000. An entire listing of criteria is included in the Capitalization Policy included in the Appendix. The estimated impact upon the operating budget in subsequent years will be immaterial. Equipment and vehicles scheduled to be purchased in FY2008 are replacement items; the annual operating costs of the original piece of equipment is already programmed into the budget.

**Summary of Operating Capital Outlay
Fiscal Year 2008**

<u>General Purpose</u>	FY2008 <u>Amount</u>
<u>General Fund</u>	
Fire equipment and vehicles	\$ 174,315
Police equipment and vehicles	531,164
Backhoe	70,000
Library materials	178,000
Bar code asset tracking software	12,500
Vehicles for compliance personnel	111,000
Purchasing vehicle replacement	17,000
Parks improvements	158,000
City pool vehicle	30,000
Computer network equipment and software	298,515
Government & Education Channel equipment	20,000
	<hr/> 1,600,494 <hr/>
<u>Special Revenue Funds</u>	
Public Artwork	40,000
	<hr/> 40,000 <hr/>
<u>Enterprise Funds</u>	
<u>Water Fund</u>	
Oversize Participation/Developer Agreements	100,000
Vehicles (4)	120,000
Building Maintenance	50,000
<u>Wastewater Fund</u>	
Mainline camera system	60,000
Sewer jet truck	140,000
Vehicles (2)	60,000
Pintle hitch trailer	9,000
Combination sewer cleaning truck	275,000
Utility truck with lifting crane	40,000
Front end loader	18,000
<u>Solid Waste</u>	
Side Loaders (2)	330,600
Front loader	208,183
Grapple Truck	113,000
Refuse Containers	331,750
E-route software	94,000
	<hr/> 1,949,533 <hr/>
Total Operating Capital Outlay	<hr/> \$ 3,590,027 <hr/>

City of Bryan, Texas
Summary of Capital Improvements

	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Total FY 2008-2012
<u>General Purpose</u>						
Street and Traffic Systems	\$ 11,134,835	\$ 17,607,549	\$ -	\$ -	\$ -	28,742,384
Drainage System	398,410	2,080,330	-	-	-	2,478,740
Buildings and Building Improvements	11,357,893	10,818,037	-	-	-	22,175,930
Recreational Facilities	-	2,500,000	-	-	-	2,500,000
Traditions Residential Development	85,500	2,649,500	-	-	-	2,735,000
Total General Purpose	22,976,638	35,655,416	-	-	-	58,632,054
<u>Enterprise Fund</u>						
Water System	7,001,639	8,666,654	7,700,000	2,500,000	4,000,000	29,868,293
Wastewater System	2,346,627	2,222,671	3,208,891	9,000,000	8,000,000	24,778,189
BTU - City Electric System	34,195,978	10,642,538	24,796,590	17,300,407	16,269,881	103,205,393
BTU - Rural Electric System	4,660,000	3,929,200	4,406,014	5,890,784	4,783,870	23,669,867
Total Enterprise Fund	48,204,243	25,461,063	40,111,495	34,691,192	33,053,750	181,521,743
Total Capital Improvements	\$ 71,180,881	\$ 61,116,479	\$ 40,111,495	\$ 34,691,192	\$ 33,053,750	\$ 240,153,797

Summary of Funding Sources

	Prior Year	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Total FY 2008-2012
<u>General Purpose</u>							
General Fund		\$ 2,521,830	\$ -				\$ 2,521,830
Drainage Improvement Fund		\$ 398,410	2,080,330				2,478,740
Tax Increment Financing Zone #10		85,500	2,649,500				2,735,000
Certificates of Obligation	\$ 35,140,807	10,522,894	5,232,783				50,896,484
Total General Purpose	35,140,807	13,528,634	9,962,613	-	-	-	58,632,054
<u>Enterprise Fund</u>							
Water Revenue Bonds	7,494,767	8,273,525	5,600,000	2,000,000	2,500,000	4,000,000	29,868,292
Wastewater Revenue Bonds	5,605,643	2,072,546	2,100,000	13,500,000	1,500,000	-	24,778,189
BTU - City Electric Operating		7,439,628	5,398,887	11,778,215	7,063,231	6,230,488	37,910,449
BTU - City Electric Revenue Bonds		32,000,000	-	13,018,375	10,237,177	10,039,392	65,294,943
BTU - Rural Electric Operating		4,660,000	3,929,200	4,406,014	5,890,784	4,783,870	23,669,867
Total Enterprise Fund	13,100,410	54,445,699	17,028,087	44,702,604	27,191,192	25,053,750	181,521,742
Total Funding	\$ 48,241,217	\$ 67,974,334	\$ 26,990,700	\$ 44,702,604	\$ 27,191,192	\$ 25,053,750	\$ 240,153,796

City of Bryan, Texas
General Purpose Capital Improvement Program

	FY 2008 Projected Expenditures	FY 2009 Projected Expenditures	FY 2008-2009 Projected Expenditures
Street and Traffic System Improvements			
Austin's Colony @ Old Reliance Rd	\$ 400,487	\$ 2,011,600	2,412,087
Beck Street Extension	3,555,857	1,540,566	5,096,422
Bryan Avenue - Downtown Bryan Phase II	4,434,780	2,388,519	6,823,300
29th St. Widening (Villa Maria to Garden Lane)	2,158,806	829,814	2,988,620
29th Street Overlay (Garden Lane to Texas)	-	-	-
East Villa Maria Extension	42,994	25,924	68,917
Kent Street Extension	5,685	-	5,685
Harvey Mitchell Rd Widening	303,320	-	303,320
Henderson Park Improvements	-	1,753,026	1,753,026
Wellborn & Villa Maria	-	1,000,000	1,000,000
Willhelm	-	848,683	848,683
Nash St	-	2,075,377	2,075,377
Bryan Towne Centre Ph 1	-	4,500,000	4,500,000
Blinn Detention Pond	-	200,000	200,000
Tabor Rd	-	434,042	434,042
M L King St. Widening	122	-	122
Development Participation & Other	232,783	-	232,783
Total	11,134,835	17,607,549	28,742,384
Drainage System Improvements			
Downtown Bryan - Tabor Street	10,000	555,000	565,000
Downtown Bryan - UPRR Triangle	-	-	-
Blinn Detention Pond	-	500,000	500,000
Stillcreek/Cottonwood Flood Study	-	500,000	500,000
Camelot Lining Repair	-	25,000	25,000
Polk Ave & 26th Street	43,410	5,330	48,740
Drainage Easements	-	50,000	50,000
Creek Clearing	-	100,000	100,000
Miscellaneous Improvements	345,000	345,000	690,000
Total	398,410	2,080,330	2,478,740
Buildings & Building Improvements			
Justice Center Construction	11,188,080	7,487,850	18,675,930
Fire Station #5 Construction (West-side)	169,813	3,330,187	3,500,000
Total	11,357,893	10,818,037	22,175,930
Recreational Facilities			
Municipal Golf Course	-	2,500,000	2,500,000
Traditions Development Infrastructure	85,500	2,649,500	2,735,000
Total General Purpose Capital Improvements	\$ 22,976,638	\$ 35,655,416	\$ 58,632,054

City of Bryan, Texas
General Purpose Capital Funding

	Tax Increment		Certificates of Obligation							Total Funding Sources		
	General Fund	Drainage Improvement Fund	Reinvestment Zone Ten		Series 2001	Series 2003	Series 2004	Series 2005	Series 2007		Series 2008	
			Fund	Fund								
Street and Traffic System Improvements												
Austin's Colony @ Old Reliance Rd						\$ 389,193			\$	22,894	\$ 2,000,000	\$ 2,412,087
Beck Street Extension					46,690	586,189			\$ 4,463,543			5,096,422
Bryan Avenue - Downtown Bryan Phase II					\$ 2,702,966	1,164,223			2,956,111			6,823,300
29th St. Widening (Villa Maria to Garden Lane)						446,283			2,542,337			2,988,620
29th Street Overlay (Garden Lane to Texas)												-
East Villa Maria Extension						24,206			44,711			68,917
Kent Street Extension						5,685						5,685
Harvey Mitchell Rd Widening						303,320						303,320
Henderson Park Improvements						1,753,026						1,753,026
Wellborn & Villa Maria									1,000,000			1,000,000
Wilhelm									848,683			848,683
Nash St									2,075,377			2,075,377
Bryan Towne Centre Ph 1										4,500,000		4,500,000
Blinn Detention Pond									200,000			200,000
Tabor Rd									434,042			434,042
M L King St.Widening						122						122
Development Participation & Other												
Total	-	-	-	-	2,749,656	4,672,248	-	14,564,804	4,522,894	2,232,783	28,742,384	232,783
Drainage System Improvements												
Downtown Bryan - Tabor Street		\$ 565,000									\$	565,000
Downtown Bryan - UPRR Triangle		-										-
Blinn Detention Pond		500,000										500,000
Stillcreek/Cottonwood Flood Study		500,000										500,000
Camelot Lining Repair		25,000										25,000
Polk Ave & 26th Street		48,740										48,740
Drainage Easements		50,000										50,000
Creek Clearing		100,000										100,000
Miscellaneous Improvements		690,000										690,000
Total		2,478,740										2,478,740
Buildings & Building Improvements												
Justice Center Construction	\$ 21,830		-			188,230	\$ 12,965,870		5,500,000			18,675,930
Fire Station #5 Construction (West-side)									500,000	3,000,000		3,500,000
Total	21,830	-	-	-	-	188,230	12,965,870	-	6,000,000	3,000,000		22,175,930
Recreational Facilities												
Municipal Golf Course	2,500,000								-			2,500,000
Traditions Development Infrastructure												
					2,735,000							2,735,000
Total General Purpose Capital Improvements												
	\$ 2,521,830	\$ 2,478,740	\$ 2,735,000	\$ 2,749,656	\$ 4,860,477	\$ 12,965,870	\$ 14,564,804	\$ 10,522,894	\$ 5,232,783	\$ 58,632,054		

City of Bryan, Texas
Enterprise Fund Capital Improvement Program

	FY 2008 Projected Expenses	FY 2009 Projected Expenses	FY 2010 Projected Expenses	FY 2011 Projected Expenses	FY 2012 Projected Expenses	FY 2008-12 Projected Expenses
Water System Improvements						
Brushy & OSR Certificates of Convenience	\$ 25,177	\$ 467,842				\$ 493,020
Bryan/College Station Interconnect @ 29th	398	2,602				3,000
Cooling Tower Rehabilitation	1,035,035	261,865				1,296,900
East Side Transmission Construction Phase I	2,595,304	319,197				2,914,502
East Side Transmission Construction Phase II	-					-
Miscellaneous Extensions & Improvements	449,948	291,827				741,775
Pump # 8 Rehabilitation	-	400,000				400,000
Tabor Street Pump Station	6,910	446,090				453,000
Contract 3 WP Line Ph 2	-	4,366,423	100,000			4,466,423
Water Transmission Line Phase 3	41,395	109,733				151,128
Water Well No. 18	18,920					18,920
Water Well No. 18 Collection Line	-					-
Water Well Rehabilitation	111,478	6,027				117,505
Well Production Trans Line-Field to Pump Station	2,717,073	\$ 1,995,048	\$ 5,600,000			10,312,121
BCS Interconnect @ Copperfield			-			-
BCS Interconnect @ VM & 2818			-			-
North Bryan 24" Line				\$ -	\$ -	\$ -
Cooling Tower				1,500,000		1,500,000
1 MG Storage			1,000,000	1,000,000		2,000,000
5 MG Storage			1,000,000		4,000,000	5,000,000
Total	7,001,639	8,666,654	7,700,000	2,500,000	4,000,000	29,868,293
Wastewater System Improvements						
Stillcreek Infiltration & Inflow	53,239					53,239
Turkey Creek Infiltration & Inflow	568,971					568,971
Burton Creek I&I Field Finds	-		700,000			700,000
I&I SC-BC WW Coll Base pipeline analysis	768,593	533,087				1,301,680
Miscellaneous Improvements	60,762	222,014	285,181			567,957
Wastewater Treatment Plant # 1 Improvements	157,449	1,021,472	109,214			1,288,134
Stillcreek Trunk Line Phase I	-					-
East-side Trunk Line	255,852	14,120				269,972
1179 Extension - Phase I	181,744	227,249	2,000			410,992
Stillcreek Trunkline Phase II	178,120	53,229	2,083,728			2,315,077
Contract 3 WP Line Sewer Portion	121,897	51,501	28,769	2,000,000		202,167
West Side Waste Water Trmt Plant-Design			-	7,000,000		2,000,000
West Side Waste Water Trmt Plant-Construction		100,000			6,500,000	13,500,000
Hall Street Line					1,500,000	1,600,000
Total	2,346,627	2,222,671	3,208,891	9,000,000	8,000,000	24,778,189
Electric System Improvements						
Transmission System Expansion (BTU-City)	23,638,300	1,754,000	15,347,676	8,110,436	6,530,000	55,380,412
Distribution System Expansion (BTU-City)	10,557,678	8,888,538	9,448,914	9,189,971	9,739,881	47,824,981
Distribution System Expansion (BTU-Rural)	4,660,000	3,929,200	4,406,014	5,890,784	4,783,870	23,669,867
Total	38,855,977	14,571,738	29,202,604	23,191,192	21,053,750	126,875,261
Total Enterprise Fund Capital Improvements	\$ 48,204,243	\$ 25,461,063	\$ 40,111,495	\$ 34,691,192	\$ 33,053,750	\$ 181,521,743

City of Bryan, Texas
Enterprise Fund Capital Funding

	Series 2001	Series 2004	Series 2005	Series 2006	Series 2007	Series 2008	Series 2009	Series 2010	Series 2011	Total Funding Sources
Water System Improvements										
Brushy & OSR Certificates of Convenience Bryan/College Station Interconnect @ 29th	\$ 383,279	109,740								\$ 493,020
Cooling Tower Rehabilitation		3,000								3,000
East Side Transmission Construction Phase I	4,118	55,188	1,296,900		60,000					1,296,900
East Side Transmission Construction Phase II			2,795,195							2,914,502
Miscellaneous Extensions & Improvements	439,057	91,217	204,467		7,033					741,775
Pump # 8 Rehabilitation		400,000								400,000
Tabor Street Pump Station										453,000
										4,466,423
Water Transmission Line Phase 3	11,000	140,128								151,128
Water Well No. 18	18,920									18,920
Water Well No. 18 Collection Line										
Water Well Rehabilitation	117,505									117,505
Well Production Trans Line-Field to Pump Station										
BCS Interconnect @ Copperfield			1,425,052		\$ 3,287,069	\$ 5,600,000				10,312,121
BCS Interconnect @ VM & 2818										
North Bryan 24" Line										
Cooling Tower										
1 MG Storage										
5 MG Storage										
Total	973,879	799,274	5,721,614	-	8,273,525	5,600,000	2,000,000	2,500,000	4,000,000	29,868,292
Wastewater System Improvements										
Stillcreek Infiltration & Inflow	13,878	39,361								53,239
Turkey Creek Infiltration & Inflow	272,818	296,152								568,971
			700,000							700,000
Burton Creek Infiltration & Inflow		1,301,680								1,301,680
Miscellaneous Improvements	134,425	126,709	306,823							567,957
Wastewater Treatment Plant # 1 Improvements		1,288,134								1,288,134
Stillcreek Trunk Line Phase I										
East-side Trunk Line		269,972								269,972
1179 Extension - Phase I		253,180	157,813							410,992
Stillcreek Trunkline Phase II	242,531	202,167			2,072,546					2,315,077
West Side Waste Water Trmt Plant-Design										
West Side Waste Water Trmt Plant-Construction										
Hall Street Line										
Total	663,653	3,777,355	1,164,636	-	2,072,546	2,100,000	13,500,000	1,500,000	-	24,778,189
Electric System Improvements										
Transmission System Expansion (BTU-City)										
Distribution System Expansion (BTU-City)										
Distribution System Expansion (BTU-Rural)										
Total	-	-	-	-	32,000,000	-	13,018,375	10,237,177	10,039,392	127,159,033
Total Enterprise Fund Capital Improvements	\$ 1,637,532	\$ 4,576,628	\$ 6,886,250	\$ -	\$ 42,346,071	\$ 7,700,000	\$ 28,518,375	\$ 14,237,177	\$ 14,039,392	\$ 181,805,514

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GLOSSARY

The Annual Budget contains specialized and/or technical terminology, along with acronyms, that are unique to public finance and budgeting. To assist the reader in understanding the Annual Budget document, a glossary of terms is provided.

Account Classification: A basis for distinguishing types of expenditures. The five major classifications used by the City of Bryan are: personal services (10's), supplies/materials (20's), maintenance (30's), outside services (40's), other (50's), and capital outlay (60's).

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

Ad Valorem Tax: Also referred to as property tax, this is the charge levied on all real personal, and mixed property according to the property's assessed valuation and the tax rate, in compliance with the State Property Tax Code.

Annual Budget: The total budget as approved by the City Council, as revised.

Appropriation: A legal authorization made by the City Council which permits City officials to incur obligations against and to make expenditures of governmental resources.

Appropriation Ordinance: An official document adopted by the City Council establishing legal authority to obligate and expend resources.

Assessed Property Valuation: A value established by the Brazos County Appraisal District which approximates market value of real or personal property. By state law, one hundred percent (100%) of the property value is used for determining the basis for levying property taxes.

Balanced Budget: A budget adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal or less than the proposed revenues plus resources on hand at the beginning of the fiscal year.

Revenue + Other Sources = Expenditures + Other Uses

Bond: A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayments of the principal are detailed in a bond ordinance. The most common type of bonds are general obligation (G.O.) and revenue bonds. These are most frequently used for construction for large capital projects, such as buildings, streets, and water and sewer lines.

Bond Proceeds: The proceeds from the sale of bonds, notes, and other obligations issued by the City, and reserves and funds maintained by the City for debt service.

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GLOSSARY

Book Value: The original acquisition cost of an investment plus or minus the accrued amortization or accretion.

Budget: A financial plan for a specified period of time (fiscal year) that matches planned revenues with appropriations. The “preliminary” budget designates the financial plan initially developed by departments and presented by the City Manager to the Council for approval. The “adopted budget” is the plan as modified and finally approved by that body. The “approved” budget is authorized by ordinance and thus specifies the legal spending limits for the fiscal year. The budget process in every Texas city must comply with the requirements of the Texas Local Government Code. See description of Budget Compliance in the Financial Policies section of this document.

Budget Contingency Plan: Details various courses of action that may be undertaken when varying levels of revenue shortfalls are anticipated.

Budget Document: The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts which, in total, comprises the annual revenue and expenditure plan.

Budget Highlights: Significant changes in expenditures or programs within a fund, department or division.

Budget Message: The opening section of the budget provides the City Council and the public with a general summary of the most important aspects of the budget. The message explains principal budget issues against the background of financial experience in recent years, and represents the assumptions and policies upon which the City’s budget is based. Also known as the “Transmittal Letter”.

Budget Summary: Provides a listing of revenues, expenditures, and available resources for all funds.

Budgetary Control: The control or management of a governmental or enterprise fund in accordance with approved budget to keep expenditures within the limitations of available appropriations and revenues.

Capital Outlay: Expenditures for equipment, vehicles, or machinery, and other improvements that result in the acquisition of assets with an estimated useful life of more than one year, a unit cost of \$5,000 or more, and capable of being identified as an individual unit of property.

Certificates of Obligation (C.O.): Legal debt instruments that finance a variety of public projects such as streets, building, and improvements. These instruments are backed by the full faith and credit of the issuing government and are financed through property tax revenues.

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Certified Property Values: To be in compliance with the Property Tax Code, the chief appraiser certifies the approved appraisal roll to each taxing unit on or before July 25.

Crack Seal: An intermediate street maintenance repair technique.

Debt Service Fund: A fund used to account for the monies set aside for the payment of interest and principal to holders of the City's general obligation and revenue bonds, the sale of which finances long-term capital improvements, such as facilities, streets and drainage, parks and water/wastewater systems.

Delinquent Taxes: Real or personal property taxes that remain unpaid on and after February 1st of each year, and upon which penalties and interest are assessed.

Department: A major administrative segment responsible for management of operating Divisions that provides services within a functional area.

Depreciation: The decrease in value of fixed assets due to use and the passage of time. That portion of the cost of a fixed asset is charged as an expense during a particular period. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Disposition Rate: Rate that court cases are finalized and closed within a 12-month period.

Division: A basic organizational unit that is functionally unique and provides service under the administrative direction of a Department.

Economic Diversification: Having more than one financial or monetary factor, industry or sector contributing to the production, development and consumption of commodities within a specific region.

Effective Tax Rate: The prior year's taxes divided by the current year's taxable values of properties that were on the tax roll in both years. Excludes taxes on properties no longer in the taxing unit and the current taxable value of new properties.

Encumbrances: Commitments for the expenditure of monies.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business. The rate schedules are established to insure that revenues are adequate to meet all necessary expenditures. The Water, Sewer, Solid Waste, Airport and BTU funds are enterprise funds in the City of Bryan.

Estimated Revenue: A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

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Expenditure: Resources spent by governmental funds in accordance with budgeted appropriations on assets or goods and services obtained.

Expense: Resources spent by enterprise funds in accordance with budgeted appropriations on assets or goods and services obtained.

Fines & Forfeitures: Monies imposed as penalty for an offense and collected as revenue by the municipal court for the city.

Fiscal Year: A consecutive 12-month period that signifies the beginning and ending dates for recording financial transactions. The City of Bryan's fiscal year begins October 1 and ends September 30 of the following calendar year. This is also called the budget year.

Fund: An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. Each fund is treated as a distinct fiscal entity with a self-balancing set of accounts. In the budget process, a formal Annual Budget is adopted for the General Fund, General Debt Service Fund, Water Fund, Wastewater Fund, Solid Waste Fund, Airport Fund, Self Insurance Fund, Hotel/Motel Tax Fund, Oil and Gas Fund, Court Technology Fund, Community Development Fund, Transportation Fund, Drainage Fund, TIRZ #8 Fund, TIRZ #10 Fund, BTU City Fund and BTU Rural Fund.

Funds: Public funds in the custody of the City that the City has the authority to invest.

Fund Balance: The excess of current assets over current liabilities, representing the cumulative effect of revenues and other financing sources over expenditures and other financing uses.

Fund balance for Governmental Type Funds =

Current Assets - Current Liabilities

Fund balance for Enterprise and Internal Service Funds =

Cash + Investments + Accounts Receivable + Prepaids – Accounts Payable

GASB: Government Accounting Standards Board. The agency of the Financial Accounting Foundation that promulgates standards for accounting and financial reporting by governmental entities.

GASB 34: Pronouncement of the Government Accounting Standards Board (GASB) that establishes financial reporting standards for state and local governments in presenting information about a government's major funds to aid in measuring the operating results of these funds in the interest of accountability to citizens and stakeholders.

General Fund: The largest governmental fund within the City, the General Fund accounts for the majority of the non-enterprise financial resources of the government. General Fund revenues include property taxes, sales taxes, licenses and permits, service

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GLOSSARY

charges, and other type of revenue. This fund includes most of the basic operating functions such as fire and police protection, municipal court, finance, planning and inspection, public works, parks/recreation, and general administration.

General Obligation (G.O.) Bonds: Legal debt instruments that finance a variety of public projects such as streets, building, and improvements. These bonds are backed by the full faith and credit of the issuing government and are financed through property tax revenues. In Texas, G.O. Bonds must be authorized by public referenda.

Goal: Long-term continuing target of an organization (vision of the future).

Governmental Funds: Funds that are maintained on a modified accrual basis with an emphasis on when cash is expended or obligated and revenues are recorded when measurable and available.

HazMat Response Teams: Hazardous Materials Response Team.

Homestead: A tax exempt qualifying declaration by a property taxpayer for his actual dwelling place or home.

Horticulturist: One skilled in the science of cultivating flowers and plants, as in a municipal parks system.

Infrastructure: General fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems.

Intergovernmental Revenue: Grants, entitlements and cost reimbursements from another federal, state or local governmental unit.

Internal Service Fund: Accounts for the financing of goods or services provided by one City department to other departments of the governmental unit on a cost reimbursement basis. The Self Insurance Fund is operated as an internal service fund in the City of Bryan.

Investment Pool: An entity created under this code to invest public funds jointly on behalf of the entities that participate in the pool and whose investment objectives are (in order of priority) preservation and safety of principal, liquidity, and yield.

Levy: To impose or collect by legal authority. The City Council has the authority to levy taxes, special assessments, and service charges as stated in the City Charter.

Limited Tax Note: Direct obligations of the City payable from ad valorem taxes levied against taxable property located therein, within the limits prescribed by law.

APPENDIX

GLOSSARY

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Maintenance: Cost of upkeep of property or equipment.

Mandates or Mandated Expenses: Any expenses relating to an authoritative command or instruction. Refers to the federal and state mandates governing municipalities, such as regulations establishing testing for water quality.

Market Value: The current face or par value of an investment multiplied by the net selling price of the security as quoted by a recognized market-pricing source quoted on the valuation date.

Mission Statement: A departmental statement that describes what the department does, why it does it, and who benefits from it.

Neighborhood Sweep: An organized neighborhood clean up event within the city utilizing city personnel and community volunteers.

Net Debt: General Obligation Debt net of debt service fund balance and self-supporting debt.

Net Taxable Value: The total assessed value of all property within the city that is available for taxation minus property eligible for tax exemption.

Objectives: Time bound and measurable result of an organization's activity which advances the organization toward a goal.

Operating Budget: Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled. The use of an annual operating budget is required by State law.

Ordinance: A statute or regulation especially enacted by a city government.

Outside Agencies: Non-profit service organizations funded partially or entirely by the General Fund.

Outside Services: Professional or technical expertise purchased from external sources.

Payment In Lieu Of Tax: Monies received for provision of city services to property owners located outside the municipal taxing district or not normally subject to municipal taxation.

Performance Measures: Specific quantitative and qualitative measures of work performed or results obtained within an activity or program. There are three types of

APPENDIX

GLOSSARY

measurements: (1) Volume, which describes the work done (e.g., number of checks processed), (2) efficiency, which relates to the amount of input compared to output (e.g., number of items posted per hour), and (3) effectiveness, which indicates the extent to which activities/programs are achieved (e.g., reduced response time due to a new communication system).

Personal Services: Costs relating to compensating employees, including salaries, wages, insurance, payroll taxes, and retirement contributions.

Pooled Fund Group: An internally created fund of the City in which one or more institutional accounts of the City are invested.

Property Tax: Also called ad valorem tax, this is the charge levied on all real, personal, and mixed property according to the property's valuation and the tax rate, in compliance with the State Property Tax Code.

Proprietary Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Qualified Representative: A person who holds a position with a business organization, who is authorized to act on behalf of the business organization, and who is one of the following:

1. For a business organization doing business that is regulated by or registered with a securities commission, a person who is registered under the rules of the National Association of Securities Dealers;
2. For a state or federal bank, a savings bank, or a state or federal credit union, a member of the loan committee for the bank or branch of the bank or a person authorized by corporate resolution to act on behalf of and bind the banking institution;
3. For an investment pool, the person authorized by the elected official or board with authority to administer the activities of the investment pool to sign the written instrument on behalf of the investment pool; or
4. For an investment management firm registered under the Investment Advisors Act of 1940 (15 U.S.C. section 80b-1 et seq.) or, if not subject to registration under the Act, registered with the State Securities Board, a person who is an officer or principal of the investment management firm.

Reserve: An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

APPENDIX

GLOSSARY

Resolution: A formal statement of a decision, determination or course of action placed before a city council and adopted.

Revenues: Funds received by the government as income, including tax payments, fees for specific services, receipts from other governments, fines and forfeitures, grants and interest income.

Revenue Bonds: Legal debt instruments that finance public projects for such services as water or sewer. Revenues from the public project are pledged to pay principal and interest of the bonds. In Texas, revenue bonds may or may not be authorized by public referenda.

Seal Coat: Asphalt restoration and maintenance technique used to recondition city streets and thoroughfares.

Separately Invested Asset: An account or fund of a state agency or local government that is not invested in a pooled group fund.

Service and Work Programs: Tangible “end products” provided to the public or user department/division.

Special Revenue Fund: A separate fund that accounts for resources legally restricted to expenditures for specific operational purposes. The Hotel/Motel Tax Fund or the Community Development Fund would be examples of a special revenue fund.

Strategy: A plan to achieve an objective.

Strategic Initiative:

Supplies: Cost of goods consumed by the City in the course of its operation.

Tax Rate: The amount of tax levied for each \$100 of assessed value for real, personal, or mixed property. The rate is set by September 1 of each year by the City Council of the City of Bryan, Texas.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Total Tax Rate: Property tax rate including both of the portions used for operations and that for debt service.

Transmittal Letter: A general discussion of the proposed budget presented in writing by the City Manager to the Mayor and City Council. The transmittal letter highlights the major budget items including any changes made in the current budget year, issues

APPENDIX

GLOSSARY

affecting the decisions and priorities of the current year, and actions incorporated into the adopted budget.

Trend Analysis: Graphs which analyze historical data, projected information, or comparisons from one year to the next. A brief narrative or summary data is included with the graphs.

User Fee (User Charge): The payment of a fee for direct receipt of a public service by the part benefiting from the service.

Working Capital: Budgeted working capital is calculated as a fund's current assets less current liabilities and outstanding encumbrances. The term is used to indicate unencumbered fund balances in Enterprise Funds.

APPENDIX

ACRONYMS

A.D.A.:	Americans with Disabilities Act
AED:	Automatic External Defibrillator
ALS:	Advanced Life Support
AS/400:	Network Computer System
BBC:	Bryan Business Council
BCAD:	Brazos County Appraisal District
BCD:	Bryan Commerce and Development, Incorporated
BISD:	Bryan Independent School District
BLS:	Basic Life Support
BTU:	Bryan Texas Utilities
BVSMA:	Brazos Valley Solid Waste Management Agency
CAD:	Computer Aided Dispatch
CAFR:	Comprehensive Annual Financial Report
CAPER:	Consolidated Annual Performance and Evaluation Report
CD:	Certificate of Deposit
CDBG:	Community Development Block Grant
CHDO:	Community Housing Development Organization
CIP:	Capital Improvements Program
CJC:	Criminal Justice Center
CJD:	Criminal Justice Division
CO:	Certificate of Obligation
COPS:	Community Oriented Policing Services
D.A.R.E.:	Drug Abuse Resistance Education
DBEDA:	Downtown Bryan Economic Development Association
DMRAQA:	Blind Discharge Monitoring Report Quality Assurance
DOT:	Department of Transportation
DUI:	Driving Under Influence
ED:	Economic Development
EEOC:	Equal Employment Opportunity Commission
EMS:	Emergency Medical Services
EMT:	Emergency Medical Technician
EOC:	Emergency Operation Center
EPA:	Environmental Protection Agency
ERCOT:	Electric Reliability Council of Texas
FBO:	Fixed Base Operator
FCC:	Federal Communications Commission
FERC:	Federal Energy Regulatory Commission
FLSA:	Federal Labor Standards Act
FASB:	Financial Accounting Standards Board
FTE:	Full Time Employee
FY:	Fiscal Year
GAAP:	Generally Accepted Accounting Principles
GASB:	Governmental Accounting Standards Board
GF:	General Fund

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ACRONYMS

GFOA:	Government Finance Officers Association
GIS:	Geographic Information System
GO:	General Obligation (bond)
GPM:	Gallons Per Minute
HIPAA:	Health Insurance Portability & Accountability Act
HOME:	Home Investment Partnerships Program
HOSTS:	Helping One Child To Succeed
HR:	Human Resources
HTE:	Government Software Company
HUD:	Housing & Urban Development
HVAC:	Heating Vent Air Conditioning
I/I:	Inflow & Infiltration
IBNR:	Incurred But Not Reported
ICMA:	International City/County Management Association
IFSTA:	International Fire Service Training Association
IPP:	Industrial Pretreatment Program
ISO:	Insurance Services Office
IT:	Information Technology
LAN:	Local Area Network
LED:	Light-Emitting Diode
L.E.O.S.E.:	Law Enforcement Officers Standard Education
LGC:	Local Government Code
L/M:	Low/Moderate Income
MG:	Million Gallons
MGD:	Million Gallons per Day
Mg/L:	Milligrams per Liter
M.H.M.R.:	Mental Health Mental Retardation
MHz:	Megahertz
MPO:	Metropolitan Planning Organization
MSA:	Metropolitan Statistical Area
MSC:	Municipal Services Center
MSL:	Miles above Sea Level.
MSC:	Municipal Service Center
NAFTA:	North American Free Trade Agreement
NCIC/TCIC:	National Crime Information Center/Texas Crime Information Center
NDS:	Neighborhood Development Services
NLC:	National League of Cities
NPI:	National Purchasing Institute
OJP:	Office of Justice Programs
OPEB:	Other Post Employment Benefits
PHA:	Public Housing Authority
PILOT:	Payment in lieu of taxes
PLC:	Programmable Logic Controller
PM:	Preventative Maintenance
PRIMA:	Public Risk Management Association

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ACRONYMS

PTC:	Property Tax Code
QA/QI:	Quality Assurance/Quality Improvement
RAMP:	Routine Airport Maintenance Program
RMS:	Records Management System
ROW:	Right of Way
RVP:	Research Valley Partnership
S.A.R.A.:	Scanning, Analysis, Response, Assessment
SCBA:	Self Contained Breathing Apparatus
SCADA:	Supervisory Control and Data Acquisition
SMSA:	Standard Metropolitan Statistical Area
SOP:	Standard Operating Procedure
SRF:	State Revolving Fund
SSO:	Sanitary Sewer Overflow
SRO:	School Resource Officer
STA:	Standard Testing Assurance
STP:	State Transportation Plan
TALHFA:	Texas Association of Local Housing Finance Corporation
TAMU:	Texas A&M University
TCEQ:	Texas Commission on Environmental Quality
TCMA:	Texas City Managers Association
TDHCA:	Texas Department of Housing and Community Affairs
TIF:	Tax Increment Financing
TIRZ:	Tax Increment Reinvestment Zone
TML:	Texas Municipal League
TMRS:	Texas Municipal Retirement System
TMUTCD:	Texas Manual on Uniform Traffic Control Devices
TPWA:	Texas Public Works Association
TWCC:	Texas Workers' Compensation Commission
TWDB:	Texas Water Development Board
TWC:	Texas Water Commission
TWLE:	Texas Women in Law Enforcement
TxDOT:	Texas Department of Transportation
UCR:	Uniform Crime Report
UPD:	University Police Department
VOIP:	Voice Over Internet Protocol
VFD:	Variable Frequency Drive
VTCA:	Vernon's Texas Civil Statutes Annotations
W/S:	Water/Sewer
W/W:	Waste Water
WWT:	Wastewater Treatment



Appropriations & Tax Rate Ordinances

- ◆ **Appropriations Ordinance**
 - **Exhibit A: Summary of Revenues & Expenditures**
- ◆ **Tax Rate Ordinance**

ORDINANCE NO. 1719

AN ORDINANCE OF THE CITY OF BRYAN, TEXAS APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2007 AND ENDING SEPTEMBER 30, 2008, BOTH DATES INCLUSIVE, WITH EXPENDITURES IN THE COMBINED TOTAL AMOUNT OF \$265,368,850, AND REVENUES IN THE COMBINED TOTAL AMOUNT OF \$254,169,885; APPROPRIATING FUNDS FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS, ACTIVITIES AND IMPROVEMENTS OF THE CITY; APPROPRIATING FUNDS FOR THE PAYMENT OF DEBT OBLIGATIONS IN ACCORDANCE WITH APPLICABLE CONTRACTS AND LAWS; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; AUTHORIZING THE CITY MANAGER TO MAKE CERTAIN TRANSFERS OF FUNDS; PROVIDING A SVERABILITY CLAUSE; FINDING AND DETERMINING THAT THE MEETINGS AT WHICH THE ORDINANCE IS PASSED ARE OPEN TO THE PUBLIC AS REQUIRED BY LAW; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, as required by Section 12 (c) of the City Charter, the City Manager has prepared and submitted to the City Council a proposed budget of revenues and expenditures of all departments, divisions, and offices for the fiscal year beginning October 1, 2007 and ending September 30, 2008; and

WHEREAS, the City Council has received the City Manager's proposed budget, a copy of which and all supporting schedules have been filed with the City Secretary of the City of Bryan, Texas; and

WHEREAS, the City Council has conducted the necessary public hearings as required by law;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY BRYAN, TEXAS, THAT:

1.

The appropriations for the fiscal year beginning October 1, 2007 and ending September 30, 2008 with combined expenditures in the sum of \$265,368,850 and combined revenues in the sum of \$254,169,885, be set up in said accounts and set out in said budget which is made a part hereof and marked Exhibit "A".

2.

Authority is hereby given to the City Manager to approve transfers of portions of any item of appropriation within the same department; and to approve transfers from one department to another department after providing written notice of such transfers to the City Council.

3.

Appropriations, transfers, or expenditures from un-appropriated funds may be made by the City Manager after approval by motion or resolution of the City Council.

4.

All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed to the extent of such conflict;

5.

Should any section, paragraph, sentence, clause, phrase or word of this ordinance be declared unconstitutional or invalid for any reason, the remainder of this ordinance shall not be affected thereby, and to this end the provisions of this ordinance are declared to be severable.

6.

It is hereby found and determined that the meetings at which this ordinance is passed are open to the public, as required by Section 551.001 et seq., Texas Government Code, and that advance public notice of time, place and purpose of said meetings was given.

7.

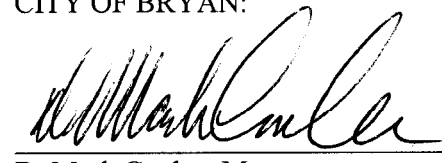
This Ordinance shall go into effect immediately after its second and final reading.

PRESENTED AND GIVEN first reading on the 18th day of September 2007, at a special meeting of the City Council of the City of Bryan, Texas; and given second reading, passed and approved on the 25th day of September 2007, by a vote of 7 ayes and 0 noes at a regular meeting of the City Council of the City of Bryan, Texas.

ATTEST:

CITY OF BRYAN:


Mary Lynne Stratta, City Secretary


D. Mark Conlee, Mayor

APPROVED AS TO FORM:


Janis Hampton, Interim City Attorney

EXHIBIT A
CITY OF BRYAN, TEXAS
2007-08 BUDGET
SUMMARY OF REVENUE & EXPENDITURES

<u>Fund</u>	<u>Revenue</u>	<u>Expenditures</u>
General	\$ 50,991,972	\$ 50,892,518
Community Development	1,951,688	1,951,688
Hotel/Motel Tax	231,872	203,886
Oil and Gas	78,707	20,000
Court Technology	58,295	194,000
Transportation	3,406,523	2,400,000
Drainage Improvement	896,242	2,426,000
Special Projects	65,360	-
TIRZ #8	1,364,324	1,912,107
TIRZ #10	1,902,467	4,555,004
TIRZ #19	65,450	-
TIRZ #22	-	-
Debt Service	7,185,016	7,320,345
Water	10,810,474	10,887,770
Wastewater	11,862,772	10,999,624
Solid Waste	7,824,997	7,372,875
BTU - City	120,025,479	125,839,219
BTU - Rural	27,361,348	28,776,537
Airport	31,100	25,152
Bryan Commerce and Development	595,000	595,001
Self-Insurance Fund	1,525,945	2,277,029
Employee Benefit Trust	5,934,854	6,720,095
Total All Fund Types	<u>\$ 254,169,885</u>	<u>\$ 265,368,850</u>

ORDINANCE NO. 1720

AN ORDINANCE ESTABLISHING THE TAX LEVY OF THE CITY OF BRYAN, TEXAS, FOR THE TAXABLE YEAR 2007 AT \$0.6364 PER \$100 OF ASSESSED VALUATION AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY OF BRYAN, TEXAS:

1.

That there be assessed, levied and collected on all taxable property in the City of Bryan, for the taxable year 2007 the following, to wit:

\$0.47017 on a \$100.00 valuation of all taxable property in the City for General Fund maintenance and operating purposes: and

\$0.16623 on a \$100.00 valuation of all taxable property in the City for the payment of principal and interest on General Obligation Debt for the City.

Total Levy for 2007 is \$0.6364 for \$100.00 valuation of all taxable property in the City of Bryan.

2.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

3.

There is also levied an Occupation Tax on every person, firm or corporation pursuing any of the occupations named in the Charter, ordinances and the General Laws of Texas, which will be paid in advance, said occupation license to be one-half of the State License for similar occupations.

4.

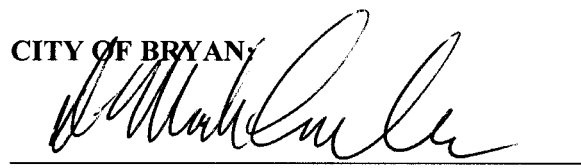
That this Ordinance shall go into effect immediately after its second and final reading.

PRESENTED AND GIVEN first reading on the 18th day of September 2007, at a special meeting of the City Council of the City of Bryan, Texas; and given second reading, passed and approved on the 25th day of September 2007, by a vote of 7 ayes and 0 noes at a regular meeting of the City Council of the City of Bryan, Texas.

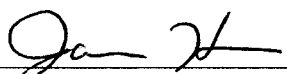
ATTEST:


Mary Lynne Stratta, City Secretary

CITY OF BRYAN:


D. Mark Conlee, Mayor

APPROVED AS TO FORM:



Janis Hampton, Interim City Attorney



Rate Resolutions/Ordinances

- ◆ **Transportation User Fee Resolution**
- ◆ **Drainage User Fee Resolution**
- ◆ **Water & Wastewater Rate Resolution**
- ◆ **Solid Waste Rate Resolution**
- ◆ **Electric Rate Ordinance**

RESOLUTION NO. 2999

A RESOLUTION ESTABLISHING AN AMENDED TRANSPORTATION USER FEE FOR BRYAN TEXAS UTILITIES CUSTOMERS WITHIN THE CITY LIMITS OF BRYAN AT THE RATE OF \$8.00 PER MONTH FOR EACH RESIDENTIAL CUSTOMER; \$28.00 PER MONTH FOR EACH SMALL NON-RESIDENTIAL CUSTOMER; \$48.00 PER MONTH FOR EACH MEDIUM NON-RESIDENTIAL CUSTOMER; AND \$120.00 PER MONTH FOR EACH LARGE NON-RESIDENTIAL CUSTOMER; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the City of Bryan established a transportation user fee through the adoption of Ordinance No. 1080 on September 23, 1997 and amended on July 12, 2005; and

WHEREAS, Section 22-22.2(c) of the Bryan City Code provides that the Bryan City Council shall establish the transportation user fee by resolution and that the fee shall be based on the cost of maintaining the transportation system; and

WHEREAS, this resolution supercedes and replaces Resolution Number 2953, approved and adopted on September 28, 2004, which set the transportation fee rate at \$7.60 per month for each Residential customer serviced by City of Bryan Solid Waste and \$26.60 per month for each commercial customer serviced by City of Bryan Solid Waste System;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BRYAN, TEXAS THAT:

I.

A transportation user fee in the amount of \$8.00 per month is established for each Bryan Texas Utilities residential customer within the city limits of Bryan.

II.

A transportation user fee is established for Bryan Texas Utilities customers within the city limits of Bryan based on classification as follows: \$28.00 per month for each small non-residential customer; and \$48.00 per month for each medium non-residential customer; and \$120.00 per month for each large non-residential customer.

III.

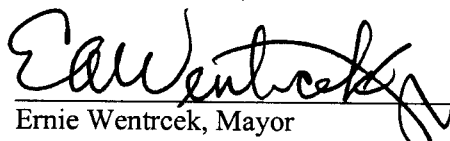
This Resolution shall become effective on August 1, 2005.

APPROVED AND ADOPTED BY VOTE OF THE CITY COUNCIL OF THE CITY OF BRYAN, TEXAS at a regular meeting held on the 12th day of July, 2005.

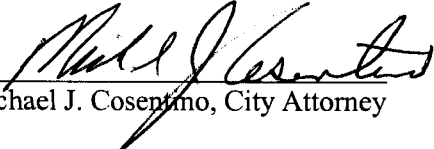
ATTEST:


Mary Lynne Stratta, City Secretary

CITY OF BRYAN, TEXAS


Ernie Wentreck, Mayor

APPROVED AS TO FORM:


Michael J. Cosentino, City Attorney

RESOLUTION NO. 2998

A RESOLUTION ESTABLISHING AN AMENDED DRAINAGE UTILITY FEE FOR BRYAN TEXAS UTILITIES CUSTOMERS WITHIN THE CITY LIMITS OF BRYAN AT THE RATE OF \$2.00 PER MONTH FOR EACH RESIDENTIAL CUSTOMER; \$7.00 PER MONTH FOR EACH SMALL NON-RESIDENTIAL CUSTOMER; \$12.00 PER MONTH FOR EACH MEDIUM NON-RESIDENTIAL CUSTOMER; AND \$30.00 PER MONTH FOR EACH LARGE NON-RESIDENTIAL CUSTOMER; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the City of Bryan established a drainage utility fee through the adoption of Ordinance No. 1079 on September 23, 1997 and amended on July 12, 2005; and

WHEREAS, Section 28-181 of the Bryan City Code provides that the Bryan City Council shall establish the drainage service fees by resolution; and

WHEREAS, the City published three notices of a public hearing to consider the adoption of an amended schedule of drainage service fees and said public hearing was held before the Bryan City Council on June 28, 2005, all as provided by Section 402.045, Texas Local Government Code; and

WHEREAS, this resolution supercedes and replaces Resolution Number 2952, approved and adopted on September 28, 2004, which set the drainage services rate at \$2.40 per month for both Residential and Commercial City of Bryan Solid Waste Customers;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BRYAN, TEXAS THAT:

I.

A drainage service fee is established in the amount of \$2.00 per month for each Bryan Texas Utilities residential customer within the city limits of Bryan

II.

A drainage service fee is established for Bryan Texas Utilities customers within the city limits of Bryan based on classification as follows: \$7.00 per month for each small non-residential customer; \$12.00 per month for each medium non-residential customer; and \$30.00 per month for each large non-residential customer.

III.


This Resolution shall become effective on August 1, 2005.

APPROVED AND ADOPTED BY VOTE OF THE CITY COUNCIL OF THE CITY OF BRYAN, TEXAS at a regular meeting held on the 12th day of July, 2005.


ATTEST:


Mary Lynne Stratta, City Secretary

CITY OF BRYAN, TEXAS


Ernie Wentreck, Mayor

APPROVED AS TO FORM:


Michael J. Cosentino, City Attorney

RESOLUTION NO. 3010

A RESOLUTION REPEALING AND REPLACING RESOLUTION NO. 2984; ESTABLISHING THE RATES FOR RESIDENTIAL AND COMMERCIAL WATER AND WASTEWATER SERVICES TO BECOME EFFECTIVE WITH THE FIRST BILLING CYCLE AFTER OCTOBER 1, 2005.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BRYAN, TEXAS THAT:

- 1) The charge for water services furnished by the city of Bryan, Texas, to a customer shall be as follows:

A. RESIDENTIAL

Customer Charge:	\$ 7.76 per month
Volume Charge:	\$2.58 per 1,000 gallons

B. COMMERICAL/INDUSTRIAL

Customer Charge:	\$ 12.84 per month
Volume Charge	\$2.22 per 1,000 gallons

C. BRYAN PUBLIC SCHOOLS

Customer Charge:	\$12.84 per month
Volume Charge:	\$1.94 per 1,000 gallons

D. CITY ACCOUNTS AND UTILITY OPERATIONS

Customer Charge:	\$12.84 per month
Volume Charge:	\$2.22 per 1,000 gallons

E. SPECIAL CONTRACTS

Customer Charge:	\$12.84 per month
Volume Charge:	\$3.78 per 1,000 gallons

F. BULK SALES (TRANSPORT LOADS)

\$5.54 per 500 gallons

- 2) That the charge for wastewater services furnished by the City of Bryan, Texas, to a customer shall be as follows:

A. RESIDENTIAL

There shall be a wastewater fee of \$7.88 per month plus \$4.24 per 1,000 gallons of wastewater volume, for each wastewater customer. This volume is based on water consumption during the months of December through February, times a return flow

factor of 95%. The wastewater fee for the following months of March through February is held constant using the second highest month's consumption of that December through February period.

In the case of a customer moving into a residence during the months of March through February, for which a wastewater charge has previously been established, the new customer shall pay the previously determined wastewater charge for that residence until the next re-rating. The Utility Customer Services Division Manager and the Water Services Division Manager working together may adjust this fee in appropriate situations. In the event no previous rate has been established because the customer is moving into a newly constructed residence, the wastewater rate charged shall be \$34.17 per month based on the City average of 6,200 gallons per month, until the new re-rating as described in "A" above.

B. COMMERCIAL/INDUSTRIAL

There shall be a wastewater charge of \$7.88 per month plus \$4.24 per 1,000 gallons of wastewater volume based on monthly water consumption times a return flow factor of 80%, for each commercial/industrial wastewater customer.

C. HAULED WASTE PUMPINGS

Grease	\$0.17/gallon
Grit	\$0.21/gallon
Septage	\$0.08/gallon

D. NEW RESIDENTIAL CONSTRUCTION

There will be a wastewater charge of \$7.88 per month on all new residential constructed homes. The builder will not be assessed a wastewater charge based on water consumption, until a certificate of occupancy has been issued. At that time the wastewater rate charged shall be \$34.17 per month based on the City average of 6,200 gallons per month, until the new re-rating as described in "A" above.

E. VACANT RENTAL DWELLINGS

Customers who initiate a Continuous Service Agreement (CSA) with Bryan Texas Utilities (BTU) may choose to inactivate water and/or wastewater services during property vacancies. For customers who do not wish to initiate a CSA, the following procedure may apply.

Upon written request by the landlord of a vacant rental property, there shall be a one time flat fee of \$15.00 for as long as the unit is vacant provided that the water consumption for the unit does not exceed 3,000 gallons in any one month. If the water usage exceeds 3,000 gallons per month, this special fee will retroactively be removed and the regular residential rates will be applied. Once the unit is occupied the regular residential rates will apply. At that time the wastewater will be charged at the rate of \$34.17 per month based on the City average of 6,200 gallons per month, until the new re-rating as described in "A" above.

F. STATE REGISTERED WASTE HAULERS

State registered waste haulers for Wastewater Treatment Plant Sludge, Water Treatment Plant Sludge, Septic Tank Waste, Chemical Toilet Waste, Grit Trap Waste, and Grease Trap Waste shall apply for a permit to operate within the City. The fee for each permit is \$200.00. Permits are valid for a period of two years. Haulers are required to obtain a permit for each vehicle that will be operating within the City.

G. CONTRACTS

Individual contracts may be negotiated outlining details of the service to be supplied, the term of the contract, and the obligation of each party.

- 3) The following schedule of fees shall be charged for installation of each water tap or sanitary sewer tap:

A. SANITARY SEWER TAP FEES

Four inch (4")	\$ 350.00
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All wastewater taps larger than 4" will be made by a contractor and will require a \$100.00 inspection fee. The tap fee includes making the connection to the main plus 10 feet of pipe. Any connections requiring more than 10 feet of pipe are considered long side taps. All long side taps require an additional charge of \$15.00/ft. The length of a long side tap will be determined as the distance from the main to the property line minus 10 feet.

B. POTATBLE WATER TAP AND METER FEES

Three quarter inch (3/4")	\$ 400.00
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One inch (1")	\$ 500.00
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One and one half inch (1 1/2")	\$ 800.00
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Two inch (2")	\$ 1800.00
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All water taps larger than 2" will be made by a contractor using a meter purchased from the City. The tap fee shall consist of the meter cost and a \$100.00 inspection fee. The tap fee includes making the connection to the main plus 10 feet of pipe. Any connections requiring more than 10 feet of pipe are considered long side taps. All long side taps require an additional charge of \$15.00/ft. The length of a long side tap will be determined as the distance from the main to the property line minus 10 feet.

C. TEMPORARY SERVICES

Customers requesting temporary construction water service (through an existing fire hydrant) shall be required to enter into a Special Contract with the City. A cash security deposit for \$1000.00 will be required from the customer for each temporary service requested. Each deposit shall be refunded upon disconnection of the temporary service, provided the customer has paid all rates and fees due the City through the use of the

service, and provided there has been no damage to the meter, the backflow prevention device, the valve installed for the customer's use or the fire hydrant. The fee for the meter itself is \$400.00. For this price the service includes installing the meter, backflow prevention device, 2" ball valve for customer use, testing the backflow prevention device, moving the meter to an alternate location within the job site, and retesting the backflow prevention device after reinstallation. Meters are the property of the City and shall be returned to the City when the specific job is completed. Each job site requires a separate Special Contract. The \$1000.00 security deposit may remain on file with the City; however, each job site requires a separate \$400.00 fee.

- 4) The following establishes fees and services associated with metering:

A. TAMPERING

Tampering with a water meter will result in the meter being removed and a \$100.00 charge to the account. Tampering includes but is not limited to altering and or adjusting the reading on the meter, turning the meter on after it has been turned off by an authorized City representative, installing piping or hose to bypass the meter, or installing piping and or hose to allow water service after a meter has been removed by authorized personnel. Once a meter has been removed for tampering, a \$25.00 reinstallation fee will be required prior to a meter being reinstalled.

B. TURN ON/OFF SERVICE

Routine turn on/off service for vacations, home repairs and the like will be charged at the rate of \$10.00 per visit.

C. METER TESTING

Customers may request to have the accuracy of their water meter verified. For 2" or smaller meters, this request typically requires replacing the meter so performance can be measured against a known standard. Due to their size, 3" and larger meters are tested in place; a calibrated test meter simultaneously records water flow/volume in series with the customer meter. Should the test determine the meter is either slow or within American Water Works Association (AWWA) specifications, the customer will be assessed a fee of \$35 on their next utility bill. If the test results indicate the meter is fast, the testing fee will be waived and a credit may be issued for a proportional amount of water billed above the acceptable meter performance limits.

- 5) Individual contracts may be negotiated outlining details of the service to be supplied, the term of the contract, and the obligation of each party.
- 6) All residential and commercial water and wastewater usage rates described herein shall be multiplied by 1.50 for any customers receiving service outside the city limits of the City of Bryan, unless covered under an agreement with another service providing entity such as the City of College Station.
- 7) The city shall reimburse for up to six (6) months of any overcharges. Customers may be liable for up to six (6) months of undercharges.

8) This resolution shall be effective immediately upon its adoption.

PASSED, APPROVED AND ADOPTED this 27 day of Sept., 2005,
by affirmative vote of the Bryan City Council meeting in regular session.

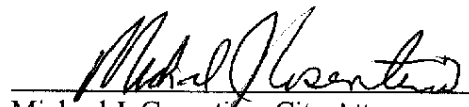
ATTEST:


Mary Lynne Stratta, City Secretary

CITY OF BRYAN


Mayor Ernie Wentreck

APPROVED AS TO FORM:


Michael J. Cosentino, City Attorney

RESOLUTION NO. 3027

A RESOLUTION REPEALING AND REPLACING RESOLUTION NO. 2983; ESTABLISHING RATES FOR RESIDENTIAL AND COMMERCIAL GARBAGE AND TRASH COLLECTIONS, NON-RESIDENTIAL BRUSH & BULKY COLLECTION, NUISANCE ABATEMENT, TIRE DISPOSAL, TRASH PICKUPS AND PROVIDE AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BRYAN, TEXAS THAT:

Section 1. Resolution No. 2983 is hereby repealed.

Section 2. To ensure proper health and sanitation of our community, all water and electric utility customers are required to activate solid waste services. The rates to be charged for the collection, hauling and/or disposal of solid waste (garbage and trash) are as follows:

- (A) The monthly charge for weekly collection, removal and disposal of garbage and trash from residences situated within the corporate limits of the City of Bryan shall be:

Each single dwelling unit	\$ 14.09
Two-family residence (each unit)	\$ 14.09
Apartment house with more than two Apartments (each unit)	\$ 14.09
Trailer park (for each unit counted in the park on fifteenth of each month)	\$ 14.09
Apartment house with ten or more apartments requesting sanitary container system (Each unit)	\$ 13.46
Additional 95 gallon container collection charge	\$ 3.50
Return to pickup container or when an additional collection is requested.	\$ 7.65

- (B) Customers who initiate a Continuous Service Agreement with Bryan Texas Utilities (BTU) may choose to inactivate solid waste services during property vacancies.
- (C) The monthly charges for automated collection, removal and disposal of all garbage and trash from each business or commercial establishment located within the corporate limits of the City of Bryan will be based on the quantity of garbage and trash. Charges shall be set by the City Manager or his designee, with the following minimum monthly rates applying:

Business Classification

<u># of Services</u>	<u>Container Size</u>	<u>Monthly Fee</u>
1	90 gallon	\$ 20.85
2	90 gallon	\$ 49.37
3	90 gallon	\$ 78.93
4	90 gallon	\$ 97.35
5	90 gallon	\$ 121.43
* 6	90 gallon	\$ 157.46
1	300 gallon	\$ 49.37
2	300 gallon	\$ 98.09
3	300 gallon	\$ 145.41
4	300 gallon	\$ 193.46
5	300 gallon	\$ 242.27
* 6	300 gallon	\$ 315.47

* The sixth pick up is on a Saturday.

Saturday pick up is also available to customers with regular established service of 3 or more times per week at an increased cost of 150 % of the next level of service. For example, if a customer is receiving service 3 times per week, the increase will be 150% of the increase in cost between 3 and 4 times per week service.

One-time Saturday pickups are also available upon request from commercial establishments. Customers will be charged a proportional cost of a single servicing plus 100% each extra time that a container is serviced on a Saturday.

There shall be a charge of \$20.00 per 90-gallon container and a charge of \$50.00 per 300-gallon container for each additional pickup requested.

A delivery charge of \$25.00 shall be made for each container placed for service.

Customers will be charged the cost of a single servicing, plus 20%, each extra time that a container is serviced other than on the regularly scheduled collection day(s), between Monday and Friday.

When any commercial container is not serviced at its regularly scheduled time, due to causes reasonably under the control of the customer, an additional \$20.00 fee will be charged for a 95-gallon container and \$50.00 for a 300-gallon container for a requested return trip to service the container.

The foregoing minimum fees are minimum fees to be charged to each public, business or commercial establishment. These minimum fees shall entitle the owner, occupant, tenant, or lessee thereof to the collection, removal and disposal of garbage and/or trash. The City Manager or his/her designee is hereby authorized and directed to fix the monthly charge for each business and commercial establishment within thirty (30) days from the effective date of this Ordinance. In the event the owner, manager, tenant, or lessee, of any such business or commercial establishment is dissatisfied with the charges

so fixed by the City Manager or his/her designee as a monthly garbage and/or trash collection fee against the establishment, such owner, manager, tenant or lessee shall have the right to appeal to the City Manager. Such appeal shall be in writing and shall be filed with the City Manager, and thereafter he/she shall investigate the appeal and attempt to make a satisfactory adjustment with said person so appealing. The City Manager shall notify the person so appealing, of his/her decision, and he/she shall have the right of appeal from the decision of the City Manager to the City Council. In such case, said last mentioned appeal shall be heard by the City Council at its next regular meeting, or at a special meeting called for such purpose. The City Council may sustain for charges as fixed by the City Manager or may adjust charges and the decision of the City Council shall be final.

In the event there should be a change in the nature of business being carried on in any business or commercial establishment where garbage and/or trash charges have already been established, which results in a change in the amount of garbage and/or trash being collected each month by the City, the City Manager or his/her designee shall have the authority to adjust the collection fees of such business or commercial establishment by increasing or decreasing such charges as may be required by the change in such business and the amount of garbage and trash there from, all in accordance with the provisions set forth above regulating the original fixing of garbage fees and the owner, manager, tenant, or lessee of such business or commercial establishment shall have the same right of appeal as set for the above with reference to appeals allowed regarding the original fixing of charges by the City Manager or his/her designee.

- (D) The monthly charge for collection, removal, and disposal of garbage and trash from each business or commercial establishment's fixed location within the corporate limits of the City of Bryan which is provided sanitary containerized system service shall be per cubic yard (cy) collected, based on container size and number of collections. A penalty for two or more collections in small container sizes is part of the rate structure to provide an economic incentive to optimize collection activities.

<u>Collections Per</u> <u>Week</u>	<u>Container Size</u>				
	2CY	3CY	4CY	6CY	8CY
1	\$ 65.84	\$ 85.01	\$ 98.97	\$ 126.86	\$ 147.79
2	\$ 130.79	\$ 168.69	\$ 196.59	\$ 245.44	\$ 280.30
3	\$ 195.74	\$ 252.38	\$ 294.22	\$ 364.01	\$ 419.78
4	\$ 260.69	\$ 336.06	\$ 391.85	\$ 482.59	\$ 560.31
5	\$ 325.65	\$ 419.75	\$ 489.48	\$ 601.17	\$ 698.75
# 6	\$ *	\$ *	\$ *	\$ *	\$ 907.99

*NOTE: Special rates will be negotiated with restaurants and other businesses requesting frequent pick-ups.

#The sixth pick up is on Saturday.

Saturday pick up is also available to customers with regular established service of 3 or more times per week at an increased cost of 150 % of the next level of service. For example, if a customer is receiving service 3 times per week, the increase will be 150% of the increase in cost between 3 and 4 times per week service.

One-time Saturday pickups are also available upon request from commercial establishments. Customers will be charged a proportional cost of a single servicing plus 100% each extra time that a container is serviced on a Saturday.

For multiple containers at one site, the fee for each additional container will be 95% of the rate for a single container of that size.

If an onsite compactor services a container, the fee for service shall be negotiated based on the compaction ratio.

Customers will be charged a proportional cost of a single servicing plus 20% each extra time that a container is serviced other than on the regularly scheduled collection day(s).

When any commercial container is not serviced at its regularly scheduled time, due to causes under the control of the customer, an additional \$91.00 fee will be charged for a requested return trip to service the container.

A delivery charge of \$25.00 shall be made for each container placed for service.

When a container serves more than one business or commercial establishment, each user will pay a part of the monthly charge determined by the Public Works Director according to the proportion of space used.

Commercial Containers with Bar Locks

Upon request from the customer, gravity release locks may be installed on metal containers for a fee of \$150. Customers will pay a lock maintenance fee of \$15/month. Bar locks may be replaced once/year. Locks that need to be replaced more frequently will be replaced at the customer's expense.

<u>Collections</u> <u>Per Week</u>	<u>Container Size</u>				
	2CY	3CY	4CY	6CY	8CY
1	\$ 80.84	\$ 100.01	\$ 113.97	\$ 141.86	\$ 162.79
2	\$ 145.79	\$ 183.69	\$ 211.59	\$ 260.44	\$ 295.30
3	\$ 210.74	\$ 267.38	\$ 309.22	\$ 379.01	\$ 434.78
4	\$ 275.69	\$ 351.06	\$ 406.85	\$ 497.59	\$ 575.31
5	\$ 340.65	\$ 434.75	\$ 504.48	\$ 616.17	\$ 713.75
# 6	*	*	*	*	\$ 922.99

- (E) Solid Waste containers may be made available for temporary use during special events. The fees shall be:

<u>90 Gallon</u>	<u>300 Gallon</u>	<u>2CY</u>	<u>3CY</u>	<u>4CY</u>	<u>6CY</u>	<u>8CY</u>
\$26.00	\$34.00	\$38.00	\$42.00	\$50.00	\$58.00	\$66.00

Each time (after the first) that a container is serviced, there will be an additional servicing fee of:

<u>90 Gallon</u>	<u>300 Gallon</u>	<u>2CY</u>	<u>3CY</u>	<u>4CY</u>	<u>6CY</u>	<u>8CY</u>
\$16.90	\$22.10	\$24.50	\$27.30	32.50	\$37.70	\$42.90

- (F) The City shall collect, by request, completely frozen and properly bagged small dead animals from commercial establishments. The charge shall be \$4.00 per carcass. In addition, for nineteen animals or less on any one pickup, there will be an additional fee of \$20.00.

Special rates may be negotiated for educational and training institutions disposing of lab animal carcasses.

(G) Brush/Bulky and Clean Green Yard Waste Collection Fees

- (1) If yard trimmings and leaves are prepared for collection in compliance with Ordinance requirements and collection service is performed on scheduled garbage collection day, there is no charge assessed.
- (2) Brush/bulky prepared for collection in compliance with Ordinance requirements shall be collected for no additional charge on scheduled brush and bulky collection day.
- (3) Residential vacant lots will receive brush and bulky service in accordance with the published brush and bulky item collection guidelines. Vacant lot service is designed to assist property owners in maintaining their lots. This does not include property that has been cleared for improvement or has demolished a structure. Vacant lots are lots with a maximum dimension of 150' x 150'.
- (4) Customers may have one load of prepared brush and/or bulky items collected per scheduled cycle at no additional charge. One load is equivalent to the capacity of the collection vehicle. Customers that exceed the one-load limit will be assessed a fee of \$50 plus disposal costs for each additional load.
- (5) According to availability, customers may request special brush/bulky collection service. Special collection is the collection of one load of brush/bulky not meeting Ordinance requirements and/or collection is requested out of schedule. Each special collection will be assessed a fee of \$50 plus disposal costs.
- (6) Non-residential customers may request special brush/bulky collection service. Special collection service is the collection of one load of brush/bulky materials. Service should be performed within 72-hours of request. Each special collection shall be assessed a fee of \$50 plus disposal costs.
- (7) According to availability, non-residential customers may request special yard waste collection service. Special collection service is the collection of 20 bags or less of prepared yard waste. Each special collection will be assessed a fee of \$30 per collection.
- (8) Apartment complexes are designed for residential use and will be considered for brush and bulky collection. Each complex may have one load of prepared brush


and/or bulky items collected per schedule at no additional charge. One load is equivalent to the capacity of the collection vehicle. Customers that exceed the one load limit will be assessed a fee of \$50 plus disposal costs for each additional load.

- (9) Fees assessed pursuant to F(4-6) above shall appear on the customer's monthly utility bill.
- (H) Residential customers may annually dispose of up to 8 light vehicle tires without rims free of charge at the City Recycling Center. Additional tires may be disposed of at a fee of \$8 per tire and \$12 per tire with rim. Residents should contact the Public Works Call Center for a set of guidelines and restrictions on tire recycling. The City reserves the right to charge utility customers who leave tires in the right of way, \$20 per tire without rim and \$25/tire with rim.
- (I) A Freon removal fee of \$20.00 shall be assessed for any refrigerator, deep freezer, air conditioner or other items that contain Freon, methyl chloroform, or coolants required by law to be removed by a certified technician. Items with a proper Freon removal certification tag affixed to the item will be collected without additional charge in accordance with the published brush and large item collection schedule.
- (J) The City shall not collect Medical Waste that has not been properly treated and processed prior to collection.
- (K) Liquid waste haulers shall apply for a permit to operate within the City. The fee for each permit is \$200. Permits will be valid for a two-year term. Haulers are required to obtain a permit for each vehicle that will be operating within the City.
- (L) Medical waste haulers shall apply for a permit to operate within the City. The fee for each permit is \$200. Permits will be valid for a two-year term. Haulers are required to obtain a permit for each vehicle that will be operating within the City.
- (M) The Pleasant Hill Road Co-composting facility tipping fee shall be as established by the City Manager, or his/her designee.
- (N) Services performed by City staff regarding nuisance abatement staff shall be billed at a rate of \$50 plus disposal costs when heavy equipment is utilized. Hand collection will be billed at rate of \$15 per man hour. In the event service is performed by a Contractor, rates for the service shall be set forth in a contract.


Section 3. This resolution shall be effective immediately upon its adoption.

PASSED, APPROVED AND ADOPTED this 24 day of Jan., 2006, by affirmative vote of the Bryan City Council meeting in regular session

ATTEST:


Mary Lynne Stratta
City Secretary

CITY OF BRYAN


Ernie Wentreck
Mayor

APPROVED AS TO FORM:

A handwritten signature in black ink, appearing to read "Michael Cosentino", written over a horizontal line.

Michael Cosentino
City Attorney

ORDINANCE NO. 1633

AN ORDINANCE ESTABLISHING A NEW SCHEDULE OF RATES TO BE CHARGED FOR ELECTRIC CURRENT FURNISHED BY BRYAN TEXAS UTILITIES (BTU); PROVIDING A CHARGE FOR A DELAYED PAYMENT; PROVIDING CERTAIN TERMS FOR CUSTOMER RESTORED SERVICE; PRESCRIBING CERTAIN SERVICE CHARGES; PROVIDING AN EXCEPTION FOR RESALE, TEMPORARY STANDBY, OR SUPPLEMENTARY SERVICE; PROVIDING A DISCONNECT PROVISION; PROVIDING DEFINITIONS; REPEALING ALL ORDINANCES IN CONFLICT; REPEALING ORDINANCE NO. 1368 AND ORDINANCE NO. 1523; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR METER ACCESS AND A PENALTY; FINDING AND DETERMINING THAT THE MEETINGS AT WHICH THE ORDINANCE IS PASSED WERE OPEN TO THE PUBLIC AS REQUIRED BY LAW; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BRYAN:

SECTION 1.

That the following schedule for electric current services shall be charged for said services furnished by Bryan Texas Utilities:

A. MUNICIPAL ELECTRIC UTILITY SYSTEM

(1) ELECTRIC RATE - SCHEDULE R-U
(Residential-Urban)

Applicable:	To residential customers on the Urban System (subject to Urban System extension policies) for all domestic uses.	
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Rate:	<u>WINTER</u>	<u>SUMMER</u>
	Billing months of Nov. through April	Billing months of May through Oct.
Customer Charge:	\$ 8.15/Month	\$ 8.15/Month
Energy Charge:	\$.0150/KWH	\$.0250/KWH
Delivery Charge:	\$.0222/KWH	\$.0222/KWH
Fuel Charge:	A fuel charge will be added as set forth in Section 3A of this ordinance.	

Multiple-Dwelling Units:	Multiple-dwelling units where served under one meter shall be billed under the applicable commercial rate.
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Delayed Payment and Reconnection Charges:	As established in Ordinance No. 1242 and any amendments thereto.
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(2) ELECTRIC RATE - SCHEDULE SC-U
(Small Commercial-Urban)

Applicable:

To all small commercial customers, multiple-dwelling units, and churches on the Urban System (subject to Urban System extension policies) whose peak KW demand is less than 15 KW.

Rate:

Customer Charge:

\$ 9.83 per month per customer

Energy Charge:

\$.0130 per KWH for all KWH

Delivery Charge:

\$.0282 per KWH for all KWH

Fuel Charge:

A fuel charge will be added as set forth in Section 3A of this ordinance.

Billing Demand:

Demand meters will be installed on all such customers if the installed load indicates that demand equal or exceeding 15 KW would be experienced.

A customer on this schedule whose demand equals or exceeds 15 KW for any billing period shall be billed under Schedule GS-U for the next twelve-month period beginning with the current month.

Delayed Payment and
Reconnection Charges:

As set forth in Ordinance No. 1242 and any amendments thereto.

(3) ELECTRIC RATE - SCHEDULE GS-U
(General Service Commercial - Urban)

Applicable:

To all commercial and industrial customers including churches on the Urban System (subject to Urban System extension policies) where service is taken through one meter at one point of delivery and where the KW demand is 15 KW through 999 KW.

Character of Service:

A.C.; 60 cycles; single-phase 120/240; three-phase 120/240, 120/208, 277/480, 7200/12,470, as available at point of service.

Rate:

Customer Charge:

\$ 20.00

Demand Charge:

\$.45 per KW of Billing Demand

Energy Charge:

\$.021 per KWH for all KWH

Delivery Charge:	\$ 5.90 per KW of Billing Demand
Fuel Charge:	A fuel charge will be added as set forth in Section 3A of this ordinance.
Billing Demand:	<p>The Billing Demand shall be the maximum 15 minutes measured KW in the month, but not less than 50% of the peak demand measured in the twelve-month period ending with the current month. If at any time a customer on this schedule continues for a twelve-month period without an actual demand equal to or in excess of 15 KW, Schedule SC-U shall apply beginning with the first month succeeding such twelve-month period. Likewise a customer on this schedule whose demand equals or exceeds 1000 KW for any billing period may be billed under Schedule LP3-U for the next twelve-month period beginning with the current month, provided that the measured demand is made up of normal equipment load and that peak demand does not exceed other demand billings by more than 20%.</p> <p>Individual contracts may be negotiated s\outlining all details of the service to be supplied, the term of the contract, and the obligation of each party.</p>
Minimum Bill:	The KW of Billing Demand.
Power Factor:	Should the power factor be lower than 0.85 lagging, BTU may adjust the measured demand by multiplying the ratio of 0.85 to the actual power factor for that month.
Delayed Payment and Reconnection Charges:	As set forth in Ordinance No. 1242 and any amendments thereto.
(3a) <u>Electric Rate Schedule GSTOU-1-U</u> (General Service Commercial Time of Use)	
Applicable:	This rate applies to the commercial or industrial customers including churches on the Urban System, subject to Urban System Extension Policies, who request this rate and where service is taken through one meter at one point of delivery and where the maximum KW demand is 15 KW through 999 KW.

Character of Service:	A.C.; 60 cycles; single-phase 120/240; three-phase 120/240, 120/208, 277/480, 7,200/12,470, as available at point of service.
Monthly Rate:	
Customer Charge:	\$ 25.00 per billing month
Base Demand Charge:	\$ 2.50 per Billing Demand
Peak Demand Charge:	\$ 3.85 per Peak Demand
Energy Charge:	\$.021 per KWH for all KWH
Fuel Charge:	A fuel charge will be added as set forth in Section 3A of this ordinance.
Billing Demand:	The Base Billing Demand shall be the maximum fifteen (15) minutes measured KW during the month, but not less than 50% of the maximum fifteen (15) minutes measured KW in the twelve-month period ending with the current month.
Peak Demand:	The Peak Billing Demand shall be the maximum fifteen (15) minutes measured KW in the On-Peak hours during the month, but not less than 50% of the maximum fifteen (15) minutes measured KW in the On-Peak hours during the twelve-month period ending with the current month. If the Peak Demand measured at any time is greater than 80% of the Base Demand measured off-peak, the rate for the following twelve (12) months shall be GS-U.
Definition of On-Peak Hours:	BTU's On-Peak Hours, for the purpose of this rate schedule, are designated as being from 12:00 p.m. to 10:00 p.m. each Monday through Friday starting on June 15 and continuing through September 15 each year. BTU's On-Peak hours may be changed from time to time, and the customer will be notified twelve (12) months prior to such changes becoming effective.
Definition of Off-Peak Hours:	BTU's Off-Peak Hours, for the purpose of this rate schedule, are all hours not designated as On-Peak Hours.
Minimum Bill:	The Minimum Bill shall be the sum of the Base Demand Charge and Peak Demand Charge, but not less than \$105.00.

Power Factor Adjustment: Should the Power Factor be lower than 0.85 lagging, BTU may adjust the measured billing and peak demand by multiplying the ratio of 0.85 to the actual power factor for that month.

Delayed Payment and Reconnection Charges: As established in Ordinance No. 1242 and any amendment(s) thereto.

(3b) Electric Rate Schedule GSEO-1-U
(General Service Commercial Energy Only-Urban)

Applicable: To all commercial and industrial customers including churches on the Urban System (subject to Urban System extension policies) where 12 months of billing history is available, where service is taken through one meter at one point of delivery, where the KW demand is 15 KW through 999 KW and where the calculated annual load factor is 20% or greater. Customers may elect to be on this rate, only if applicable, and remain on this rate until the next load factor rating period. At the time of rerating all customers qualifying and benefiting from energy only rates will be billed under the appropriate rate, unless the customer requests otherwise. Individual contracts may be negotiated outlining all details of the service to be supplied, the term of the contract, and the obligation of each party.

Character of Service: A.C.; 60 cycles; single-phase 120/240; three-phase 120/240, 120/208, 277/480, 7200/12,470, as available at point of service.

Rate:

Customer Charge:	\$20.00
Energy Charge:	
Applicable by appropriate Load Factor range:	
20-29.9%	\$.0451 per KWH for all KWH
30-39.9%	\$.0389 per KWH for all KWH
40-59.9%	\$.0363 per KWH for all KWH
60% and above	\$.0318 per KWH for all KWH

Fuel Charge: A fuel charge will be added as set forth in Section 3A of this Ordinance.

Delayed Payment and Reconnection Charges: As set forth in Ordinance No. 1242 and any amendments thereto.

(4) ELECTRIC RATE - SCHEDULE LP-3U
(Large Industrial-Urban)

Applicable:

To all large industrial customers on the Urban System (subject to Urban System extension policies) who contract for 1,000 KW or over of demand where service is taken through one meter at one point of delivery, provided that the measured demand is made up of normal equipment load and that peak demand does not exceed other demand billings by more than 20%. Before service is supplied, individual contracts may be negotiated outlining all details of the service to be supplied, the term of the contract, and the obligations of each party.

Character of Service:

A.C.; 60 cycles; single-phase 120/240; three-phase 120/240, 120/208, 277/480, 7200/12,470, 69,000, as available at point of service.

Rate:

Demand Charge:

\$ 6.00 per KW of Billing Demand

Energy Charge:

\$.0073 per KWH

Delivery Charge

\$ 5.70 per KW of Billing Demand

Fuel Charge:

A fuel charge will be added as set forth in Section 3a of this ordinance.

Billing Demand:

The Billing Demand shall be the maximum 15 minutes measured KW in the month, but not less than 50% of the largest Billing Demand established during the twelve-month period ending with the current month. If at any time a customer on this schedule continues for a period of twelve months without an actual demand equal to or in excess of 1,000 KW, as specified above, Schedule GS-U shall apply beginning with the first month succeeding such twelve-month period.

Minimum Bill:

The KW of Billing Demand.

Delayed Payment and
Reconnection Charges:

As set forth in Ordinance No. 1242 and any amendments thereto.

Power Factor:

Should the power factor be lower than 0.85 lagging, BTU may adjust the measured demand by multiplying the ratio of 0.85 to the actual power factor for that month.

Primary Service:

Where service is taken by the customer at BTU's available primary voltage, a credit of 2% of the demand and energy charges will be allowed. Metering may be primary or secondary (corrected for transformer losses) at BTU's option. Primary service will not be offered to customers with less than 1,000 KW of demand except where approved in advance in writing by BTU.

(5) ELECTRIC RATE - SCHEDULE ST-U
(Short Term Service Rider-Urban)

Applicable:

To short term service on the Urban System supplied at one delivery point through one meter. Short term service is defined as service supplied for less than one year. Service hereunder will be furnished only when there is capacity in lines, transformers, and generating equipment already installed sufficient for supplying such service. Where service is supplied for less than one month, a full month's billing will be applied.

Rate:

Applicable rate plus 10%

Fuel Charge:

A fuel charge will be added as set forth in Section 3A of this ordinance.

Minimum Bill:

That of applicable rate plus 10%

Delayed Payment and
Reconnection Charges:

As set forth in Ordinance No. 1242 and any amendments thereto.

Connection Charge:

The customer shall pay in advance, in addition to the charges under the applicable rate, the estimated cost of all materials, supplies, and labor for installing and removing the necessary wires and equipment required to furnish service.

(6) ELECTRIC RATE – SCHEDULE B .P.P.S. - U
(Bryan Public and Private Schools - Urban)

Applicable:

To school buildings, sports lighting and other facilities owned and operated by Bryan Independent School District accredited schools teaching grades 1 - 12 for the purpose of public education and to support facilities owned by other educational institutions for which a contract for joint use with BTU exists.

Character of Service: A.C.; 60 cycles; single-phase 120/240; three-phase 120/240, 120/208, 277/480, 7,200/12,470 volts as available at the point of service limited to one voltage level per building.

Rate:

Customer Charge: \$ 30.00 per month per customer
Energy Charge: \$.0200 per KWH
Delivery Charge: \$.0275 per KWH

Fuel Charge: A fuel charge will be added as set forth in Section 3A of this ordinance.

(7) ELECTRIC RATE - SCHEDULE CITY OF BRYAN INTERDEPARTMENTAL SERVICE-U

Applicable: To departments of BTU for use in City-owned facilities.

Character of Service: A.C.; 60 cycles; single-phase 120/240; three-phase 120/240, 120/208, 277/480, 7,200/12,470 volts as available at the point of service limited to one voltage level per building.

Rate:

Customer Charge: \$ 30.00 per month per customer
Energy Charge: \$.0200 per KWH
Delivery Charge: \$.0291 per KWH

Fuel Charge: A fuel charge will be added as set forth in Section 3A of this ordinance.

(8) ELECTRIC RATE - SCHEDULE AL-U
(Mercury Vapor Lamp-Urban)

Applicable: To any customer in areas designated by BTU for un-metered lighting service supplied exclusively to one or more outdoor type 175-watt mercury vapor lamp operating automatically from dusk to dawn.

Rate: \$ 7.00 per lamp per month

Installation and Maintenance: (1) BTU will install, own, and maintain, at its own expense at each lamp location, one mercury vapor luminaire complete with one 175-watt mercury vapor lamp ballast, lamp operating equipment, and bracket on an existing BTU-owned wooden pole, or at customer's operation,

on an additional 30-foot wooden pole to be installed and maintained by BTU at an agreed-upon location not to exceed a distance of 150 feet from BTU's existing secondary distribution lines or from any other lamp location served hereunder.

(2) BTU will, at its own cost and expense, replace all burned-out lamps. All expenses covering replacement of lamps and glass refractors due to vandalism or other breakage shall be borne by customer.

(3) A duly authorized representative of BTU shall be permitted to enter customer's premises at all reasonable times in order to make necessary repairs and bulb replacements.

(4) The customer will be responsible for notifying BTU when a light fails, and BTU will repair same within 72 hours if not unreasonable to do so.

(5) BTU will forever retain ownership of all light fixtures and all materials used to install and service lights on customer's premises.

Contract Period:

The customer will file an application with BTU agreeing to accept the service for a period of 24 months. After 24 months, the agreement can be cancelled by either BTU or the customer on 30 days written notice. The rate is subject to change by ordinance.

Delayed Payment and
Reconnection Charges:

As set forth in Ordinance No. 1242 and any amendment thereto.

(9) WHOLESALE SERVICE TO RURAL ELECTRIC DIVISION OF BTU OF BRYAN

Applicable:

To energy sold to the Rural Electric Division of BTU.

Rate:

Demand Charge:

\$ 6.30 per KW of Billing Demand

Energy Charge:

\$.0150 per KWH

Fuel Charge:

A fuel charge will be added as set forth in Section 3B of this ordinance.

(10) COGENERATION AND SMALL POWER PRODUCTION - 100 KW OR LESS

Applicable:	This is a standard schedule for the purchase of the output of qualifying cogeneration or small power production facilities with a total capacity of 100 KW or less. A special rate will be developed for qualifying facilities of 100 KW or more through a case-by-case negotiation.
Availability:	<p>This schedule is available in all areas served by BTU to Customers who:</p> <ol style="list-style-type: none">(1) Own and/or operate an electric power generating facility using cogeneration or fuels derived from biomass, waste, or renewable energy sources, including wind, solar insolation, or water, which is a "qualifying facility" as prescribed by rules of the Federal Energy Regulatory Commission pursuant to Sections 201 and 210 of the Public Utility Regulatory Policies Act of 1978, and which has a total nameplate or effective capacity (whichever is greater) of 100 KW or less, in parallel with BTU's electric system for the purpose of generating power for the Customer's own consumption, or for sale to BTU, or both, and(2) Employ equipment which is compatible with BTU's electric system at the Customer's delivery point which will cause no damage to BTU's electric system or equipment, or present an undue hazard to BTU personnel, and(3) Execute a special Electrical Service Agreement for interconnection and parallel operation with BTU.
Purchase Rate:	BTU will pay the Customer for both capacity and energy based upon the metered KWH input of the Customer's qualifying facility into BTU's system at the following rate:
Capacity:	No payment.
Energy:	BTU's applicable fuel cost as computed by the fuel adjustment clause for the most recent period. At the option of the Customer, BTU will credit the value of all input purchased from the Customer's qualifying facility against the bill for service rendered following receipt of the Customer's meter reading(s) for the billing

period, or pay the Customer for all input purchased from the Customer's qualifying facility within 30 days from receipt of the Customer's meter reading(s) for the billing period, when the amount equals or exceeds \$5.00.

Interconnection Costs:

The Customer shall reimburse BTU for any equipment or facilities required as a result of the installation by the Customer of generation in parallel with BTU's electric system.

The Customer shall pay all costs of BTU to extend its facilities or modify them at the time of interconnection or at some future time, in order to purchase the input of the Customer's qualifying facility.

Electric Service:

BTU will provide electric service to the Customer and charge the Customer for metered billing period consumption in accordance with the applicable Electric Service Agreement, Rate Schedules, and Rules and Regulations in effect for electric service Customers in like circumstances.

This schedule is not applicable to breakdown, standby, or resale electric service.

Terms and Conditions:

BTU requires that the Customer execute a special Electric Service Agreement which establishes the terms and conditions under which BTU will interconnect with and purchase energy from the Customer. A copy of the special agreement can be obtained for review at BTU's main office. BTU and the Customer, as mutually agreeable, may negotiate terms and conditions different than those in the Special Electric Service Agreement.

(11) ELECTRIC RATE - Schedule SLU
(Street Lighting Service)

Applicable:

To cities, governmental agencies, real estate developers and other groups requesting the installation of street lights in the Urban Electric Utility System.

Rate:

			Schedule	
Lamp	Watts	KWH	A	B
Sodium Vapor	100	40	4.70	1.50
	250	100	7.50	3.50
Mercury Vapor	175	70	5.10	N/A

Fuel Charge:

A fuel charge will be added as set forth in Section 3A of this ordinance.

Schedule A: Applicable to one or more lamps mounted on wooden distribution poles and served by overhead conductors.

Schedule B: Applicable to customer-owned lighting.

Installation &
Maintenance:

(1) For all Schedule A facilities, BTU will install, own and maintain at its expense, at each lamp location, the requested luminaire with all operating equipment on a BTU-owned wooden pole. It will be energized from BTU's existing secondary distribution lines.

(2) BTU will, at its own cost and expense, replace burned out bulbs and ballasts.

(3) For those installations where an ornamental pole is requested, BTU will estimate the cost of the proposed installation, and the customer will pay an aid-in-construction prior to installation which equals the cost difference between BTU's standard in (1) above and the requested ornamental pole.

(12) ELECTRIC RATE - Schedule SGU
(Signal Lights)

Applicable:

To cities and governmental agencies, who install signal lights or flashing lights for vehicle control on streets and highways in the Urban Electric Utility System.

Rate:

Type of Signal	KWH	Schedule
Signal Lights with 25 or less bulbs	700	37.50
Signal Lights with More than 25 bulbs	1100	60.00
Flashing Light	5	6.00

Fuel Charge:

A fuel charge will be added as set forth in Section 3A of this ordinance.

Schedule A: Applicable to customer-owned lighting.

(13) EVENT POWER - Schedule EP

Applicable:

To any entity hosting an event at the Brazos Center or in Downtown Bryan and who applies for electric service for the event.

Rate:

Customer charge

\$100 per installation

Energy charge

\$.0130 per Kwh for all Kwh

Delivery charge

\$.0282 per Kwh for all Kwh

A fuel charge will be added as set forth in Section 3A of this ordinance.

Terms and Conditions:

Hosting entity must apply at BTU offices at 205 E. 28th Street and the customer charge paid at the time of application.

B. RURAL ELECTRIC DIVISION SYSTEM

(1) ELECTRIC RATE - SCHEDULE R-R
(Residential-Rural)

Applicable:

To residential customers on the Rural System (subject to Rural System extension policies) for all domestic uses.

Rate:

<u>WINTER</u>	<u>SUMMER</u>
Billing months of Nov. through April	Billing months of May through Oct.

Customer Charge:

\$ 8.15/Month

\$ 8.15/Month

Energy Charge:

\$.0150/KWH

\$.0250/KWH

Delivery Charge:

\$.0201/KWH

\$.0201/KWH

Fuel Charge:	A fuel charge will be added as set forth in Section 3C of this ordinance.
Multiple-Dwelling Units:	Multiple-dwelling units where served under one meter shall be billed under the applicable commercial rate.
Delayed Payment and Reconnection Charges:	As established in Ordinance No. 1242 and any amendments thereto.
(2) <u>ELECTRIC RATE - SCHEDULE SC-R</u> (Small Commercial-Rural)	
Applicable:	To all small commercial customers, multiple-dwelling units, and churches on the Rural System (subject to Rural System extension policies) whose peak KW demand is less than 15 KW.
Rate:	
Customer Charge:	\$ 9.83 per month per customer
Energy Charge:	\$.0121 per KWH for all KWH
Delivery Charge:	\$.0291 per KWH
Fuel Charge:	A fuel charge will be added as set forth in Section 3C of this ordinance.
Billing Demand:	Demand meters will be installed on all such customers if the installed load indicates that demand equal or exceeding 15 KW would be experienced. A customer on this schedule whose demand equals or exceeds 15 KW for any billing period shall be billed under Schedule GS-R for the next twelve-month period beginning with the current month.
Delayed Payment and Reconnection Charges:	As set forth in Ordinance No. 1242 and any amendments thereto.
(3) <u>ELECTRIC RATE - SCHEDULE GS-R</u> (General Service Commercial Rural)	
Applicable:	To all non-seasonal commercial and industrial customers including churches on the Rural System (subject to Rural System extension policies) where service is taken through one

	meter at one point of delivery and where the KW demand is 15 KW and greater.
Character of Service:	A.C.; 60 cycles; single-phase 120/240; three-phase 120/240, 120/208, 277/480, 7200/12,470, as available at point of service.
Rate:	
Customer Charge:	\$ 20.00
Demand Charge:	\$.44 per KW of Billing Demand
Energy Charge:	\$.02 per KWH for all KWH
Delivery Charge:	\$ 6.77 per KW of Billing Demand
Fuel Charge:	A fuel charge will be added as set forth in Section 3C of this ordinance.
Billing Demand:	<p>The Billing Demand shall be the maximum 15 minutes measured KW in the month, but not less than 50% of the peak demand measured in the twelve-month period ending with the current month. If at any time a customer on this schedule continues for a twelve-month period without an actual demand equal to or in excess of 15 KW, Schedule SC-R shall apply beginning with the first month succeeding such twelve-month period.</p> <p>Individual contracts may be negotiated outlining all details of the service to be supplied. The term of the contract, and the obligation of each party.</p>
Minimum Bill:	The KW of Billing Demand.
Power Factor:	Should the power factor be lower than 0.85 lagging, BTU may adjust the measured demand by multiplying the ratio of 0.85 to the actual power factor for that month.
Delayed Payment and Reconnection Charges:	As set forth in Ordinance No. 1242 and any amendments thereto.
(3a) <u>Electric Rate Schedule GSTOU-R</u> (General Service Commercial Time of Use - Rural)	
Applicable:	This rate applies to commercial or industrial customers including churches, on the Rural System (subject to Rural System Extension Policies) who request this rate and where service is taken through one meter at one point of

	delivery and where the maximum KW demand is 15 KW through 999 KW.
Character of Service:	A.C.; 60 cycles, single-phase 120/240; three-phase 120/240, 120/208, 277/480, 7,200/12,470, as available at point of service.
Monthly Rate:	
Customer Charge:	\$ 22.00 per billing month
Base Demand Charge:	\$ 2.75 per Billing Demand
Peak Demand Charge:	\$ 3.90 per Peak Demand
Energy Charge:	\$.02 per KWH for all KWH
Fuel Charge:	A Fuel Charge will be added as set forth in Section 3C of this ordinance.
Billing Demand:	The Base Billing Demand shall be the maximum fifteen (15) minutes measured KW during the month, but not less than 50% of the maximum fifteen (15) minutes measured KW in the twelve-month period ending with the current month.
Peak Demand:	The Peak Billing Demand shall be the maximum fifteen (15) minutes measured KW in the On-Peak hours during the month, but not less than 50% of the maximum fifteen (15) minutes measured KW in the On-Peak hours during the twelve-month period ending with the current month. If the Peak Demand measured at any time is greater than 80% of the Base Demand measured off-peak, the rate for the following twelve (12) months shall be GS-R.
Definition of On-Peak Hours:	BTU's On-Peak Hours, for the purpose of this rate schedule, are designated as being from 12:00 p.m. to 10:00 p.m. each Monday through Friday starting on June 15 and continuing through September 15 each year. BTU's On-Peak hours may be changed from time to time, and the customer will be notified twelve (12) months prior to such changes becoming effective.
Definition of Off-Peak Hours:	BTU's Off-Peak Hours, for the purpose of this rate schedule, are all hours not designated as On-Peak Hours.

Minimum Bill: The Minimum Bill shall be the sum of the Base Demand Charge and Peak Demand Charge, but not less than \$105.00.

Power Factor Adjustment: Should the power factor be lower than 0.85 lagging, BTU may adjust the measured billing and peak demand by multiplying the ratio of 0.85 to the actual power factor for that month.

Delayed Payment and Reconnection Charges: As established in Ordinance No. 1242 and any amendment(s) thereto.

(3b) Electric Rate Schedule GSEO-1-R
(General Service Commercial Energy Only-Rural)

Applicable: To all non-seasonal commercial and industrial customers including churches on the Rural System (subject to Rural System extension policies) where 12 months of billing history is available, where service is taken through one meter at one point of delivery, where the KW demand is 15 KW and greater and where the calculated annual load factor is 20% or greater. Customers may elect to be on this rate, only if applicable, and remain on this rate until the next load factor rating period. At the time of rerating all customers qualifying and benefiting from energy only rates will be billed under the appropriate rate, unless the customer requests otherwise. Individual contracts may be negotiated outlining all details of the service to be supplied, the term of the contract, and the obligation of each party.

Character of Service: A.C.; 60 cycles; single-phase 120/240; three-phase 120/240, 120/208, 77/480, 7200/12,470, as available at point of service.

Rate:

Customer Charge:	\$20.00
Energy Charge:	
Applicable by appropriate	
Load Factor range:	
20-29.9%	\$.0460 per KWH for all KWH
30-39.9%	\$.0398 per KWH for all KWH
40-59.9%	\$.0363 per KWH for all KWH
60% and above	\$.0310 per KWH for all KWH

Fuel Charge:	A fuel charge will be added as set forth in Section 3A of this Ordinance.
Delayed Payment and Reconnection Charges:	As set forth in Ordinance No. 1242 and any amendments thereto.
(4) <u>ELECTRIC RATE - SCHEDULE I-R</u> (Irrigation Wells - Rural)	
Applicable:	This rate applies to the irrigation wells on the Rural System (subject to Rural system extension policies) who contract for service through one meter at one point of delivery, provided that the service has an interruptible switch controlled by BTU. This rate is available only if such service can be interrupted without loss to customer or damage to property or persons and without adversely affecting the public health, safety, and welfare. Customer must make a written application for this rate.
Character of Service:	A.C.; 60 cycles; single-phase 120/240; three-phase 120/240, 120/208, 277/480, 7,200/12,470, as available at point of service.
Rate:	\$.035/KWH
Fuel Charge:	A fuel charge will be added as set forth in Section 3C of this ordinance.
Delayed Payment and Reconnection Charges:	As established in Ordinance No. 1242 and any amendment(s) thereto.
Special Conditions:	
a) Notice for Interruption:	BTU will not give the customer notice prior to the interruption.
b) Periods of Interruption:	A period of load interruption shall be that time when BTU has called for interruptible load to be disconnected from BTU's lines. BTU is solely responsible for determining the need for load interruption requests. Interruption will be required only during the months of July, August, and September.
c) Liability:	BTU shall have no liability and customer shall assume full responsibility for any loss, damage

or claim by reason of any interruption or restoration of service.

(5) ELECTRIC RATE - SCHEDULE ST-R
(Short Term Service Rider-Rural)

Applicable:

To short term service on the Rural System supplied at one delivery point through one meter. Short term service is defined as service supplied for less than one year. Service hereunder will be furnished only when there is capacity in lines, transformers, and generating equipment already installed sufficient for supplying such service. Where service is supplied for less than one month, a full month's billing will be applied.

Rate:

Applicable rate plus 10%

Fuel Charge:

A fuel charge will be added as set forth in Section 3C of this ordinance.

Minimum Bill:

That of applicable rate plus 10%.

Delayed Payment and
Reconnection Charges:

As set forth in Ordinance No. 1242 and any amendments thereto.

Connection Charge:

The customer shall pay in advance, in addition to the charges under the applicable rate, the estimated cost of all materials, supplies, and labor for installing and removing the necessary wires and equipment required to furnish service.

(6) ELECTRIC RATE - SCHEDULE AL-R
(Mercury Vapor Lamp-Rural)

Applicable:

To any customer in areas designated by BTU for un-metered lighting service supplied exclusively to one or more outdoor type 175-watt mercury vapor lamp operating automatically from dusk to dawn.

Rate:

\$ 7.45 per lamp per month

Installation and Maintenance
of Facilities:

As set out in Section 1A(8), Schedule AL-U of this ordinance.

Contract Period:

As set out in Section 1A(8), Schedule AL-U of this ordinance.

Delayed Payment and
Reconnection Charges:

As set forth in Ordinance No. 1242 and any
amendments thereof.

(7) ELECTRIC RATE - SCHEDULE P-IS-R
(Power-Seasonal-Rural)

Applicable:

To loads of a seasonal nature whose installed
load exceeds 5 h.p. A seasonal load is one that
uses energy for six months or less in any twelve-
month period.

Rate:

Applicable commercial rate without demand
ratchet.

Fuel Charge:

A fuel charge will be added as set forth in
Section 3C of this ordinance.

Power Factor:

Should the power factor be lower than 0.85
lagging, BTU may adjust the measured demand
by multiplying the ratio of 0.85 to the actual
power factor for the month.

Delayed Payment and
Reconnection Charges:

As established in Ordinance No. 1242 and any
amendments thereto.

Load Interruption
Credit Option:

During the months of July, August, and
September the demand charges will be
computed at the applicable demand rate times
0% if the customer agrees to interrupt his load
upon request by BTU. This credit is available
only if such service can be interrupted without
loss to customer or damage to property or
persons and without adversely affecting the
public health, safety, and welfare. Customer
must make a written application for the
interruption credit.

Special Conditions:

a) Notice of Interruption:

BTU shall never give the customer less than four
hours notice before the interruption is to be
required.

b) Periods of Interruption:

A period of load interruption shall be that time
when BTU has called for interruptible load to be
disconnected from BTU's lines. BTU is solely
responsible for determining the need for load
interruption requests. Interruption will be

required only during the months of July, August, and September.

c) Failure to Interrupt:

If consumer fails to interrupt as requested by BTU, consumer is in default of the provisions of this credit option. BTU may remove the consumer from the credit options.

d) Liability:

BTU shall have no liability and customer shall assume full responsibility for any loss, damage or claim by reason of any interruption or restoration of service.

e) Interruptible Load Increase:

Customer shall not have the right to increase its interruptible load except to the extent that BTU has consented in writing to customer's written request to increase such load within a specified time under terms of the agreement.

(8) ELECTRIC RATE - SCHEDULE P.P.S. -R.
(Public and Private Schools - Rural)

Applicable:

To school buildings, sports lighting and other facilities owned and operated by accredited schools teaching grades 1 - 12 for the purpose of education.

Character of Service:

A.C.; 60 cycles; single-phase 120/240; three-phase 120/240, 120/208, 277/480, 7,200/12,470 volts as available at the point of service limited to one voltage level per building.

Rate:

Customer Charge:

\$ 30.00 per month per customer

Energy Charge:

\$.0220 per KWH

Delivery Charge:

\$.0290 per KWH

Fuel Charge:

A fuel charge will be added as set forth in Section 3A of this ordinance.

(9) ELECTRIC RATE - Schedule SLR
(Street Lighting Service)

Applicable:

To cities, governmental agencies, real estate developers and other groups requesting the installation of street lights in the Rural Electric Division System.

Rate:

			Schedule	
Lamp	Watts	KWH	A	B
Sodium Vapor	100	40	4.70	1.50
	250	100	7.50	3.50
Mercury Vapor	175	70	5.10	N/A

Fuel Charge:

A fuel charge will be added as set forth in Section 3A of this ordinance.

Schedule A: Applicable to one or more lamps mounted on wooden distribution poles and served by overhead conductors.

Schedule B: Applicable to customer-owned lighting.

Installation &
Maintenance:

(1) For all Schedule A facilities, BTU will install, own and maintain at its expense, at each lamp location, the requested luminaire with all operating equipment on a City-owned wooden pole. It will be energized from BTU's existing secondary distribution lines.

(2) BTU will, at its own cost and expense, replace burned out bulbs and ballasts.

(3) For those installations where an ornamental pole is requested, BTU will estimate the cost of the proposed installation, and the customer will pay an aid-in-construction prior to installation which equals the cost difference between BTU's standard in (1) above and the requested ornamental pole.

(10) ELECTRIC RATE - Schedule SG-R
(Signal Lights)
Applicable:

To cities and governmental agencies, who install signal lights or flashing lights for vehicle control on streets and highways in the Rural Electric Utility System.

Rate:

Type of Signal	KWH	Schedule
Signal Lights with 25 or less bulbs	700	37.50
Signal Lights with More than 25 bulbs	1100	60.00
Flashing Light	5	6.00

Fuel Charge:

A fuel charge will be added as set forth in Section 3A of this ordinance.

Schedule A: Applicable to customer-owned lighting.

SECTION 2.

The following riders may also apply to any rate above.

(1) Rider for Standby Service - SB1

Applicable:

This rider applies to all customers in either the urban or rural system who self-generate all or part of their electric power. It is applicable for those facilities whose load exceeds 100 KW; and for all commercial rates adopted in this ordinance.

Availability:

This service is available to all areas served by BTU to Customers who:

- a) Own and operate an electric power generating facility on their own premise.
- b) Employ equipment which is compatible.
- c) Execute a special Supplemental Agreement for Standby Service with BTU.

Rate:

Customer Charge:

\$ 30.00 per month.

Standby Charge:

\$ 3.33 per KW month.

On-Peak Demand:

\$ 20.00 per KW month.

Fuel & Energy Charge:

In accordance with applicable rate schedule.

(2) College Discount Rider

Application and Availability:

Applicable in conjunction with an otherwise applicable rate schedule for electric service to

any facility of any four-year state university, upper-level institution, Texas State Technical College, or college to which BTU is required to discount the base rates, as provided in Section 2.2141 of the Public Utility Regulatory Act. The provisions of the applicable rate schedule are modified only as shown herein.

Rate:

In accordance with the terms of the applicable rate schedule, except that the amount due under the applicable rate schedule minus the cost of purchased electricity and fuel applicable to the customer and also excluding any adjustment factors, cost recovery factors, specific facilities charges, and service fees, is reduced by twenty percent (20%).

(3) Rider for Interruptible Service with Notice

Applicable:

This rider is applicable to all Commercial rates, both urban and rural. All provisions of the applicable rates apply except as otherwise amended by this rider.

Availability:

Available upon a written application by the consumer and acceptance by BTU to all consumers served under the standard rate schedule for General Service Commercial and Industrial Urban and Rural. The customer must have a demonstrated load interruption capability of 250 KW or greater. No resale, breakdown, auxiliary, or supplementary service is permitted under this rate schedule.

Service is available under this rider only if such service can be interrupted at any time by BTU without loss to customer or damage to property or persons and without adversely affecting the public health, safety, and welfare. Interruptible service to customer will not, in BTU's judgment, impair BTU's ability to service the requirements of its other customers.

Load Interruption Credit:

During the months of July, August, and September, the charges for the interruptible load shall be computed at the applicable demand rate times 50%. Effectively, the customer will receive a 50% discount on the applicable Billing Demand rate for the load that has been signed on as interruptible load.

Special Conditions:

- a) Notice for Interruption: BTU shall never give the customer less than 60-minute notice before the interruption is required.
- b) Periods of Interruption: A period of load interruption shall be that time when BTU has called for interruptible load to be disconnected from BTU's lines. BTU is solely responsible for determining the need for load interruption requests. Interruption will be required only during the months of July, August, and September.
- c) Failure to Interrupt: If consumer fails to interrupt as requested by BTU, consumer is in default of the provisions of this rider. BTU may remove the consumer from the rider.
- d) Liability: BTU shall have no liability and customer shall assume full responsibility for any loss, damage or claim by reason of any interruption or restoration of service.
- e) Interruptible Load Increase: Customer shall not have the right to increase its interruptible load except to the extent that BTU has consented in writing to customer's written request to increase such load within a specified time under terms of the agreement.

(4) Rider for Switched Interruptible Service without Notice

Applicable: This rider is applicable to all Commercial rates, both urban and rural. All provisions of the applicable rates apply except as otherwise amended by this rider.

Availability: Available upon a written application by the consumer and acceptance by BTU to all consumers served under the standard rate schedule for General Service Commercial and Industrial Urban and Rural. No resale, breakdown, auxiliary, or supplementary service is permitted under this rate schedule.

Service is available under this rider only if such service can be interrupted at any time by BTU without loss to customer or damage to property or persons and without adversely affecting the public health, safety, and welfare. Interruptible service to customer will not, in BTU's judgment,

impair BTU's ability to service the requirements of its other customers.

Load Interruption Credit:

During the months of July, August, and September, the charges for the interruptible load shall be computed at the applicable demand rate times 0%. Effectively, the customer will receive a 100% discount on the applicable billing demand rate for the load that has been signed on as interruptible load.

Special Conditions:

a) Notice for Interruption:

BTU shall never give the customer notice before the interruption is required.

b) Periods of Interruption:

A period of load interruption shall be that time when BTU has called for interruptible load to be disconnected from BTU's lines. BTU is solely responsible for determining the need for load interruption requests. Interruption will be required only during the months of July, August, and September.

c) Failure to Interrupt:

If consumer does anything to prevent interruption, consumer is in default of the provisions of this rider. BTU may remove the consumer from the rider.

d) Liability:

BTU shall have no liability and customer shall assume full responsibility for any loss, damage or claim by reason of any interruption or restoration of service.

e) Interruptible Load Increase:

Customer shall not have the right to increase its interruptible load except to the extent that BTU has consented in writing to customer's written request to increase such load within a specified time under terms of the agreement.

SECTION 3.

To each customer's bill a fuel charge will be added to recover the total cost of fuel burned, and variable energy charge from the purchased power bills needed to supply the energy requirements of the system. This charge is intended to recover the exact cost of fuel and variable purchased energy costs, no more and no less, and will be calculated as follows:

A. FUEL CHARGE TO MUNICIPAL SYSTEM CUSTOMERS

A fuel charge per kilowatt-hour will be made to retail customers of the Municipal System. This charge will be calculated as follows:

$$FC = (A + B - C - D) / \text{KWH Sales of the System}$$

Where:

FC = The fuel charge per KWH applicable.

A = The fuel cost of the fuel burned at BTU's generation stations

B = Variable energy cost paid for purchase power

C = Credit from TMPA for prior year's excess fuel

D = Credit from off-system energy sales

Settlement Provision

The fuel charge will be adjusted up or down by the amount of the under-collection or over-collection in the settlement account.

It is BTU intent to update the fuel adjustment charge semi-annually, or at the time when the amount in the settlement account is plus or minus 5% of the twelve-month fuel/variable energy charge budget for the system.

B. FUEL CHARGE TO RURAL ELECTRIC DIVISION OF BRYAN TEXAS UTILITIES

A fuel charge per kilowatt-hour will be made to Rural system in accordance with the formula stated above. The anticipated line losses associated with the Rural Electric Division will be taken into account to compute the total recoverable fuel from the Rural Electric Division.

The Settlement Provision will be identical to the one described in Section 3A above.

C. FUEL CHARGE TO RURAL ELECTRIC DIVISION SYSTEM CUSTOMERS

A fuel charge per kilowatt-hour will be made to customers of BTU Rural Electric System. This charge will be calculated as follows:

$$FCA = A / B$$

Where:

A = The fuel charges paid to BTU for purchased power.

B = Kilowatt-hour sales to rural retail customers.

The Settlement Provision will be identical to the one described in Section 3A above.

SECTION 4.

All bills are due and payable on the date shown on the statement and unless remittance is received by said date a delayed payment charge in accordance with Ordinance No. 1242 and any amendments thereto will be added.

SECTION 5.

Should the customer, on his own initiative, restore service or cause it to be restored when not authorized by BTU, after it has been disconnected for nonpayment, the service line, or a section thereof, may be removed. Under such conditions and certain circumstances, full payment of arrears plus applicable

service fees shall be paid as provided in Ordinance No. 1242 and any amendments thereto before service is restored.

SECTION 6.

In addition to any rate and service charges herein above specified for electric current, the special service fees shall be charged as provided in Ordinance No. 1242 and any amendments thereto when applicable.

SECTION 7.

All customers that desire to use and use electricity for short periods requiring disconnects and reconnects shall be charged a reconnect fee equal to the cost of each required reconnect.

SECTION 8.

Except as noted in Section 1A(9) of this ordinance, all rates set forth herein are not applicable to resale, temporary standby or supplementary service except in conjunction with an applicable rider.

SECTION 9.

- A. On a failure to pay an electric account when said electric account is due said, BTU General Manager or the duly authorized representative of BTU, for and on behalf of BTU, after giving the customer notice and an opportunity to be heard regarding any billing errors, shall have the authority to order such service discontinued until the appropriate service charge for reconnecting the same has been paid to BTU, together with all delinquent electric service charges due from said delinquent user. This remedy does not waive any other lawful remedies.
- B. All customers shall provide access to the electric meter metering their electric power consumption to BTU meter reading employees at reasonable hours and times and for emergencies at any time. Failure to comply with this ordinance shall result in the customer being disconnected or the customer shall be billed at his highest monthly billing amount for the previous twelve (12) months until access to the meter is provided; either of the above at the option of BTU after notice and an opportunity to be heard has been provided to the customer.

SECTION 10.

A charge of \$ 40.00 will be assessed for energy audits done at the request of a residential customer. Commercial and Industrial audits will be priced based on the size of the facilities.

SECTION 11.

That the following definitions shall apply where applicable in this ordinance.

- A. CUSTOMER, for billing purposes, shall include each separately metered service connection, even though the user may be the same person or entity.
- B. RURAL SYSTEM shall mean the Rural Electric Division.
- C. URBAN SYSTEM shall mean the Municipal Electric Utility System.
- D. NORMAL EQUIPMENT LOAD, permanently installed equipment which would, in the judgment of BTU, be run coincidentally as a part of normal facility operation and not as an attempt to effect rate classification and billing rates.
- E. CUSTOMER CHARGE, a monthly fee that recovers the utility's cost of providing metering and billing services to the customers. The fee includes operation and maintenance expenses, capital from current earnings, debt service, and not as an attempt to effect rate classification and billing rates.

- F. ENERGY CHARGE, a rate reflecting the non-fuel cost of power required to serve a customer's load requirement.
- G. FUEL CHARGE, a rate reflecting the cost of fuel associated with the generation of power.
- H. DELIVERY CHARGE, a rate that recovers the utility's cost of delivering power from the generation source. This rate includes operation and maintenance expenses, capital cost from current earnings, debt service, general fund transfers, and contributions to utility reserves related to both transmission and distribution services. A component of the delivery charge in the Urban System shall be the payments to the General Fund of the City for the use of the City rights-of-ways. These payments shall be \$.00635/kWh for Residential, General Service Small, Schools, and Interdepartmental Rate Classes and \$.215/kW for General Service Commercial and Industrial Rate Classes. In addition, \$1,541,204 of General Fund Transfer is allocated from transmission rates.

SECTION 12.

That the rate schedule ordinance or ordinances for electric current previously adopted by City Council and presently in effect, and all ordinances in conflict with this ordinance, are hereby in all things repealed. Ordinance No. 1523, enacted on March 22, 2005 and Ordinance No. 1368 enacted on September 10, 2002, are hereby repealed.

SECTION 13.

Should any part, section, subsection, paragraph, sentence, clause, or phrase contained in this ordinance be held to be unconstitutional or of no force and effect, such holding shall not affect the validity of the remaining portion of this ordinance, but in all respects said remaining portion shall be and remain in full force and effect.

SECTION 14.

It is hereby found and determined that the meetings at which this ordinance was passed were open to the public, as required by Section 551, Texas Government Code, and that advance public notice of time, place, and purpose of said meetings was given.

SECTION 15.

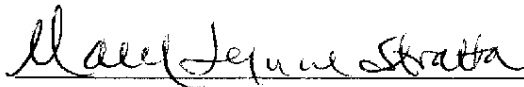
The schedule of rates as provided for in Sections 1, 2, and 3 above shall be effective commencing with the first billing cycle for the month of December 2006.

SECTION 16.

This ordinance shall become effective immediately upon second reading and adoption.

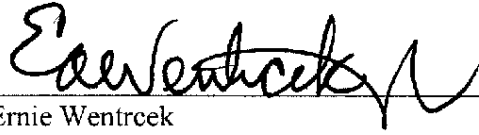
PRESENTED, AND GIVEN first reading the 24th day of October, 2006, at a regular meeting of the City Council of the City of Bryan, Texas; and given second reading, passed and approved on the 14th day of November, 2006, by a vote of 7 yeas and 0 noes at a regular meeting of the City Council of the City of Bryan, Texas.

ATTEST:



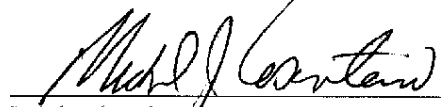
Mary Lynne Stratta
City Secretary

CITY OF BRYAN:



Ernie Wentroek
Mayor

APPROVED AS TO FORM:



Michael J. Cosentino
City Attorney



CITY OF BRYAN
The Good Life, Texas Style.™

Financial Policies

- ◆ **Investment Policy**
- ◆ **Capitalization Policy**

RESOLUTION NUMBER 3062

RESOLUTION ADOPTING AN INVESTMENT POLICY FOR THE
CITY OF BRYAN, TEXAS

WHEREAS, in the 1999 session the Texas Legislature adopted the Public Funds Investment Act, "the act" which established guidelines for local government investments, and

WHEREAS, the act requires that a local government adopt a written investment policy, and

WHEREAS, the act requires that the local government review the policy annually, and

WHEREAS, the act requires the governing body of a local government to reauthorize the written investment policy annually, and

WHEREAS, the policy dated September 26, 2006 complies with the provisions of the act.


NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BRYAN, TEXAS THAT:


1. The City of Bryan Investment Policy dated September 26, 2006 is hereby adopted, and
2. The City of Bryan Investment Policy dated September 26, 2006 is made a formal part of this resolution.

APPROVED AND ADOPTED by the City Council of the City of Bryan, Texas, this 26th day of September, 2006.

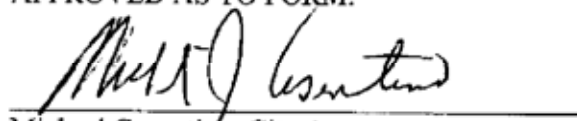
ATTEST:

CITY OF BRYAN:


Mary Lynne Skatta, City Secretary


Ernie Wentreck, Mayor

APPROVED AS TO FORM:


Michael Cosentino, City Attorney



City of Bryan, Texas

INVESTMENT POLICY

RESOLUTION 3062

Approved: September 26, 2006

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City of Bryan Investment Policy

I. Policy

It is the policy of the City of Bryan to invest public funds in a manner that will ensure the preservation of capital, meet daily cash flow demands of the City, conform to all applicable State and Local statutes governing the investment of public funds and provide reasonable investment returns.

The Public Funds Investment Act, Chapter 2256, Texas Government Code prescribes that each city is to adopt rules governing its investment practices and to define the authority of the Investment Officers.

- A. This Policy addresses the methods, procedures, and practices that must be exercised to ensure effective and judicious fiscal management of the City's funds.
- B. This Policy designates the individuals serving as the Director of Finance (currently the Chief Financial Officer), and the person performing the duties of Treasurer as the Investment Officers for the City.
- C. This Policy shall not apply to the selection, retention or other issues concerning the depositories of the City's funds in demand and time deposits as provided under Chapter 105 of the Local Government Code.

II. Scope

This Policy shall apply to the investment and management of all funds under control of the City, other than those expressly excluded herein or by applicable law or valid Agreement. These funds are accounted for in the City of Bryan Comprehensive Annual Financial Report and include the following:

A. Funds

- 1. General Funds
- 2. Special Revenue Funds
- 3. Capital Project Fund
- 4. Enterprise Funds
- 5. Internal Service Funds
- 6. Debt Services Funds
- 7. Trust and Agency Funds
- 8. Any new funds created by the City, unless specifically exempted

- B. **Pooled Investments.** In order to make effective use of the City's resources, all monies shall be pooled into one investment bank account, except for those monies accounted for in the bank accounts as deemed necessary, or as stipulated by applicable laws, bond covenants or contracts. The income derived from this pooled investment account shall be distributed in accordance with the City's internal procedures.
- C. **Fund Restrictions.** This Policy shall not supersede the restrictions on investment and use applicable to any specific fund and, in the event of any conflict between this Policy and the requirements of any fund subject hereto, the specific requirement applicable to such fund shall be followed as well as all other provisions of this Policy other than those in conflict.
- D. **Public Record.** The overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The Investment Officers and City staff shall recognize that the investment activities of the City are a matter of public record.
- E. **Deferred Compensation Plan.** This policy does not apply to the funds held in the Section 457 deferred compensation plan or the Section 401(a) deferred compensation plan.

III. **Strategy and Objectives**

As stated in Section I, the City desires to invest funds to ensure the preservation of capital, meet the City's daily cash flow demands, conform to all applicable laws, and provide reasonable investment returns. To accomplish this, the City's principal investment objectives in order of priority are as follows:

- A. **Suitability.** Each investment must be in conformance with all Federal regulations, State of Texas statutes, and other legal requirements—including the City Charter, City Ordinances, and this Investment Policy. Section VI includes a list of the only securities and deposits authorized as investments for City funds.
- B. **Preservation and Safety of Principal.** Investment of City funds shall be undertaken in a manner that seeks to ensure the preservation of capital and the protection of investment principal in the overall portfolio. All participants in the investment process shall seek to act responsibly as custodians of the public trust.
- C. **Liquidity.** The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements that might be reasonably anticipated. Liquidity shall be achieved by matching investment maturities with forecasted cash flow requirements and by investing in securities with active secondary markets.

- D. **Marketability.** The City's policy for funds under internal management is to buy and hold investments until maturity. For funds under external money management, the City's goal is to achieve the highest total return consistent with this Investment Policy. Marketability is of great importance should the need arise to liquidate an investment before maturity.
- E. **Diversification.** Investments of the City shall be diversified by type and maturity.
- F. **Yield.** The City's investment portfolio shall be designed with the objective of attaining a reasonable rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and the cash flow characteristics of the portfolio.
1. Given this strategy, the basis used by the City to determine whether reasonable yields are being achieved shall be the six-month U.S. Treasury Bill or the average Federal Funds rate (whichever is higher). The Investment Program shall seek to augment returns above this threshold consistent with risk limitations identified herein and prudent investment principles.
 2. Funds held for future capital projects shall be invested to meet anticipated cash flow requirements.

IV. **Investment Procedures**

- A. **Written Procedures.** The Investment Officers shall develop and maintain written administrative procedures for the operation of the Investment Program consistent with this Policy. Procedures should include reference to safekeeping, The Bond Market Association (TBMA) repurchase agreements, wire transfer agreements, collateral/depository agreements, banking service contracts, internal controls to regulate investment activities of the City, internal and external reviews, and explicit delegation of authority to persons responsible for investment transactions.

Procedures of control shall be designed to prevent, identify, and control losses of public funds arising from deviation from this Policy or misrepresentation by third parties.

- B. **Training and Capability of Investment Officers.** The Investment Officers shall attend at least one training session relating to the Officer's investment responsibilities within 12 months after taking office or assuming duties. Further, the Investment Officers shall attend an investment training session not less than once every two years and receive not less than 10 hours of instruction relating to their investment responsibilities such as investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with the PFIA. The City shall provide periodic training in investments through courses and seminars offered by professional organizations and associations in order to ensure the quality

and capability of the City's investment personnel making investment decisions in compliance with the PFIA. Investment courses recommended or sponsored by the organizations listed in Appendix A are hereby approved.

V. **Responsibility and Control**

- A. **Delegation of Authority.** Section 12 of the Charter of the City of Bryan designates the Director of Finance or the person designated to perform the duties of the Director of Finance, the "Director", as the officer responsible for managing the investment activity of the City. This policy designates the person performing the duties of Treasurer as an investment officer. The Council retains ultimate responsibility as fiduciary of the assets of the City.
1. The Director's and the Treasurer's authority will at all times be limited by all applicable laws and regulations in effect and this Policy.
 2. The Director may delegate any phase of the Investment Management Program to members of the City staff. This delegation shall be consistent with the Investment Policy and shall be in writing.
 - a. A current list of persons authorized to transact investment business and wire funds on behalf of the City shall be maintained in the Fiscal Services Department.
 - b. No person may engage in an investment transaction except as provided under the terms of this Policy and the internal procedures established by the Director.
 3. The Director shall obtain and maintain, at the City's expense, fidelity bonds for himself, all Investment Officers, and each of the designees in amounts determined adequate by the City's Risk Manager.
 4. The Investment Committee shall be comprised of the Director of Finance, the Treasurer, a representative from the City's current depository, a representative appointed by the City Manager, and a representative appointed by the City Council. The Investment Committee shall meet at least semi-annually.
- B. **Prudence.** Investments shall be made with judgment and care, under prevailing circumstances that a person of prudence, discretion, and intelligence would exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of capital and the income to be derived.

1. Investment of funds shall be governed by the following investment objectives, in order of priority:
 - a. Preservation and safety of principal
 - b. Liquidity
 - c. Maturity
 - d. Yield
2. In determining whether investment decisions were made exercising prudence, the following shall be taken into consideration:
 - a. The investment of all funds, or funds under the City's control, taken as a whole, rather than the prudence of a single investment; and
 - b. Whether the investment decision is consistent with the written Investment Policy of the City at that time.

C. Standard of Ethics and Conflicts of Interest

1. Employees and investment officers shall disclose to the City Manager any material financial interests in financial institutions that conduct business with the City of Bryan, and they shall further disclose any large personal financial or investment positions that could be related to the performance of the City's investment portfolio. Furthermore, a statement required under this section must be filed with the Texas Ethics Commission and the City Council.
 - a. An investment officer of the City who has a personal business relationship with a business organization offering to engage in an investment transaction with the City shall file a statement disclosing that personal business interest.
 - b. An investment officer of the City who is related within the second degree by affinity or consanguinity, as determined under Chapter 573 of the Act, to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship.
 - c. For purposes of this subsection, an investment officer has a personal business relationship with a business organization if:
 - (1) the investment officer owns 10 percent or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization;
 - (2) funds received by the investment officer from the business organization exceed 10 percent of the investment officer's gross income for the previous year; or

- (3) the investment officer has acquired from the business organization during the previous year investments with a book value of \$2,500 or more for the personal account of the investment officer.
2. Investment officers shall keep their personal investment transactions distinctly separate, as to timing and relationship, from those of the City.

D. Reporting Requirements

1. Within 30 days of the end of each quarter, the Director shall prepare and submit to the City Manager and the City Council a report which details investment activity by maturity and type of investment, and which includes beginning and ending balances for book and market values, fully accrued interest for the period, and the changes which occurred during the quarter. This quarterly report will be prepared in accordance with generally accepted accounting principles.

The Director may use any generally accepted method to monitor the market price of investments, including, but not limited to, periodic reports from approved broker/dealers or nationally recognized business publications that provide daily market valuations on individual securities.

2. The City's independent auditors will review the quarterly reports for the fiscal year and will report the result of that review to the City Council along with their report on the audited financial statements.

VI. Investments

A. Portfolio Management. Portfolio assets under internal management will be purchased utilizing a "buy and hold" strategy. Still, active management is desired. Accordingly, the City may from time to time sell securities that it owns to better position the portfolio assets. Funds under external money management will be managed to provide the highest total return consistent with investments allowed in this Policy.

1. Each investment transaction must be based upon competitive quotations received from at least three broker/dealers who have been approved by the City in accordance with Texas law and this Policy (Appendix B).

An exception to this Policy is a "new issue" of debentures or discount notes that is still in the primary market. In this case, the competitive offering process is not possible because competing broker/dealers do not have access to the security or all broker/dealers have access to the security at par. For these types of securities only, an Investment Officer is authorized to purchase the security without seeking competitive offerings if investment in the security is deemed to be in the best interest of the City because of a significant rate of return.

2. All sales of securities for less than the book value of the security shall be approved by the Director.
 3. All sales of securities prior to maturity shall be approved by the Director.
- B. Authorized Securities Investments.** Subject to any limitations otherwise imposed by applicable law, regulations, bond indentures or other agreements, the Texas Government Code and the Public Funds Investment Act, Chapter 2256, only the following securities and deposits are authorized investments for the City's funds:
1. **Direct obligations of the United States government:** U.S. Treasury Bills, U.S. Treasury Notes, and U.S. Treasury Bonds.
 2. **Debentures or discount notes** issued by, guaranteed by, or for which the credit of any Federal Agencies and Instrumentalities is pledged for payment. Examples include the Federal National Mortgage Association (FNMA), the Federal Home Loan Bank (FHLB), the Federal Farm Credit Bank (FFCB), and the Federal Home Loan Mortgage Corporation (FHLMC).
 3. **Bonds or other interest bearing obligations** for which the principal and interest are guaranteed by the full faith and credit of the United States government.
 4. **Time Certificates of Deposit**, issued by a depository institution that has its main office or a branch office in the State of Texas and is insured by the Federal Deposit Insurance Corporation (FDIC) or its successor or the National Credit Union Share Insurance Fund or its successor, which have been approved by the City in accordance with Section VII of this Investment Policy. Any deposits exceeding FDIC insurance limits shall be collateralized according to the City's Collateralization Policy, and the collateral shall be held by the City's third party custodian bank. Bids for Certificates of Deposit may be solicited orally, in writing, electronically or using any combination of these methods.
 5. **Repurchase Agreements** with a defined termination date of 90 days or less based upon U.S. Treasury securities listed above in Section B.1. Collateral pledged must be in accordance with the City's Collateralization Policy.
 - a. Repurchase Agreements shall be entered into only with dealers who are recognized as primary dealers with the Federal Reserve Board of New York, and have executed a TBMA Master Repurchase Agreement that has been approved by the Director. Collateral shall be held by the City's custodian bank or other independent third party custodian contracted by the City as safekeeping agent, and the market value of the collateral securities shall be marked-to-market daily based on the bid price for the previous day as reported in the *Wall Street Journal* or other nationally recognized pricing service.

- b. For purposes of this subsection, the term “collateral” shall mean “purchased securities” under the terms of the TBMA Master Repurchase Agreement approved by the Director.
- 6. **Reverse repurchase agreements** are allowable based on the following conditions:
 - a. The term of any reverse security repurchase agreement may not exceed 90 days after the reverse security repurchase agreement is delivered; and
 - b. Money received under the terms of a reverse security repurchase agreement shall be used to acquire additional authorized investments, but the maturity date of these authorized investments must not exceed the expiration date stated in the reverse security repurchase agreement.
- 7. **Bankers Acceptances** eligible for discounting with the Federal Reserve maturing within 90 days.
- 8. **Commercial Paper** maturing within 180 days carrying a rating of A-1, P-1 or F-1.
- 9. **Money Market Mutual Funds** meeting each of the following criteria:
 - a. Is registered with and regulated by the Securities and Exchange Commission;
 - b. Charges no commission fee on purchases or sales of shares;
 - c. Has a stated objective of maintaining a constant daily net asset value of \$1.00 per share;
 - d. Has a maximum stated maturity of 13 months and dollar-weighted average stated maturity of no more than 90 days;
 - e. Is rated “AAA” or its equivalent by a nationally recognized investment rating firm; and
 - f. Is comprised exclusively of investments described above in Section B.1 through Section B.8.

A list of Money Market Funds approved by the Director shall be kept by the Treasurer.

10. **State investment pools** organized under the Interlocal Cooperation Act that follow the requirements in the Public Funds Investment Act, Chapter 2256, Texas Government Code, maintain a AAA rating and which have been specifically approved by the City Council.
 11. **Local investment pools** organized under the Interlocal Cooperation Act that follow the requirements in the Public Funds Investment Act, Chapter 2256, Texas Government Code, maintain a AAA rating and which have been specifically approved by the City Council.
 12. **Direct obligations of the State of Texas and any political subdivisions** thereof which are rated as to investment quality by a nationally recognized investment rating firm not less than “A” or its equivalent.
- C. **Portfolio Maturities.** Maturities shall be selected which provide for both stability of income and reasonable liquidity.
1. A security’s “average life” does not constitute a stated maturity.
 2. To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five years from the date of purchase. However, the City may collateralize its repurchase agreements using longer-dated securities approved by this Policy not to exceed 10 years to maturity.
 3. The weighted average maturity of all securities and Certificates of Deposit in the City’s total investment portfolio at any given time (not including cash or demand deposits) shall not exceed three years.
- D. **Investment Limits and Diversification.** The asset allocation in the portfolio should be flexible depending upon the outlook for the economy and the securities markets. Investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Risk is controlled through portfolio diversification which shall be achieved by the following general guidelines:
- Limiting investments to avoid over concentration in securities from a specific issuer or business sector (excluding U. S. Treasury securities),
 - Limiting investment in securities that have higher credit risks,
 - Investing in securities with varying maturities, and
 - Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIP’s), money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

The following standards, by instrument, are established for the City's total portfolio:

1. At all times, the City shall maintain at least ten (10) percent of its total portfolio in investments maturing in 90 days or less.
 2. The City's investment in any single money market fund shall never exceed ten (10) percent of the total assets of the money market fund.
 3. There shall be no limit on the amount of U.S. Treasury Securities and Repurchase Agreements backed by those securities, as defined above in Section B.1 through Section B.3.
 4. No more than 75% of the City's portfolio shall be invested in Federal Agencies and Instrumentalities.
 5. No more than 50% of the portfolio shall be invested in certificates of deposit.
- E. **Effect of Loss of Required Rating.** An investment that requires a minimum rating under this policy does not qualify as an authorized investment during the period the investment does not have the minimum rating. The City shall take all prudent measures that are consistent with this investment policy to liquidate an investment that does not have a minimum rating.
- F. **Arbitrage.** If the City of Bryan issues more than \$5 million in bonds in a calendar year, the City will fall under arbitrage regulations.

The City's investment position relative to the arbitrage restrictions is the continued pursuit of maximizing yield on applicable investments while insuring the safety of capital and liquidity. It is a fiscally sound position to continue maximization of yield and rebate excess earnings, if necessary.

VII. Authorized Financial Institutions, Broker/Dealers, and Investment Advisors

The Director shall maintain a list of financial institutions authorized to provide the City with investment services and a list of approved security broker/dealers and investment advisors.

- A. **Depository Institutions.** The City shall maintain a list of authorized depository institutions, which are approved to provide Certificates of Deposit to the City. To be eligible for authorization, a depository institution must be a member of the FDIC and meet the minimum credit criteria set forth by the Director.

1. Depository institutions that wish to provide Certificates of Deposit to the city are required to provide to the Director a copy of the institution's quarterly Consolidated Report of Conditions and Income (CALL Report). This report shall be submitted to the Director within 60 days following the end of each calendar quarter.
2. Certificates of Deposit shall be purchased via competitive bidding among at least three depository institutions located within the boundaries of the City or if there are not three depository institutions available within the City's boundaries that are willing and able to accept such deposits, then at least three bids must be obtained from depository institutions situated in Brazos County that are willing and able to accept such deposits.
3. Before a Certificate of Deposit is purchased, an executed depository agreement must exist between the City and the depository institution.
4. Before Repurchase Agreements are purchased from financial institutions, a fully executed TBMA Master Repurchase Agreement is required.
5. If a financial institution is acting as the City's custodian for collateral pledged against time deposits, then the custodian shall be included in a tri-party agreement with the depository institution. The agreement shall define the responsibilities of each party and clarify ownership of collateral.
6. Each depository institution holding City funds and purchased securities shall maintain separate, accurate and complete records relating to all deposits of the City's funds, the securities pledged to secure such deposits, and all transactions relating to the pledged securities. Each approved custodian shall maintain separate, accurate and complete records relating to all securities received on behalf of the City, whether pledged, purchased or subject to repurchase agreement, as well as all transactions related to such securities. In addition, each depository institution shall file all reports required by the Texas State Depository Board. Each depository institution and custodian shall agree to make all these records available to the Director, his designee, and the City auditors at any time.

B. Broker/Dealers – Internally Managed Funds. The City shall maintain a list of broker/dealers and financial institutions that have been approved as counter parties for investment purposes. At least annually, the City's Investment Committee shall review and adopt a list of qualified brokers that are authorized to engage in investment transactions with the City.

1. Before trades are conducted with selected broker/dealers, a written copy of the Investment Policy shall be presented to any person offering to engage in an investment transaction with the City. For purposes of this subsection, a business organization includes investment pools and an investment management firm under contract with the City to invest or manage the City's investment portfolio.

Nothing in this section relieves the City of the responsibility for monitoring the investments made by the City to determine that they are in compliance with this Investment Policy. The qualified representative of the business organization offering to engage in an investment transaction with the City shall execute a written instrument in a form acceptable to the City and to the business organization substantially to the effect that the business organization has:

- a. Received and reviewed the investment policy of the entity; and
 - b. Implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the City and the organization that are not authorized by the City's Investment Policy, except to the extent that this authorization is dependent upon an analysis of the makeup of the City's entire portfolio or requires an interpretation of subjective investment standards.
2. The Director shall review the quality of service and financial stability of each broker/dealer and financial institution approved under this section at least annually. Any approved broker/dealer or financial institution may be removed from the list of approved broker/dealers with the approval of the Director, if in the opinion of the Director, the firm has not performed adequately or its financial condition has become unacceptable.
 3. All broker/dealers shall maintain complete records of all transactions they conduct on behalf of the City and shall make those records available for inspection at the City's request.
 4. Trust departments of banks authorized to provide Certificates of Deposit may serve as a broker/dealer.
- C. **Broker/Dealers – Externally Managed Funds.** External money managers shall disclose to the Director the name and address of broker/dealers that the external money manager normally uses.
- D. **Investment Advisors.** The City may, at the discretion of the Director, appoint one or more Investment Advisors to assist the City's financial staff in the management of the City's funds. The Investment Advisor must be registered with the Securities and Exchange Commission under the Investment Advisors Act of 1940 and with the State Securities Board. To be eligible for consideration, an Investment Advisor shall demonstrate to the Director knowledge of and experience in the management of public funds. The Director will satisfy himself as to the Advisor's qualifications by all appropriate means, including reference checks with the Advisor's other clients, the State Securities Board and the Securities and Exchange Commission. An appointed Investment Advisor shall act within the guidelines of this Investment Policy while transacting business on behalf of the City.

1. Appointment of an Investment Advisor shall otherwise be according to the City's normal purchasing procedures for selecting professional services. Appointment may not exceed a term of two years. A renewal or extension of the contract must be made by City Council resolution.
2. The City may not purchase any securities from the Investment Advisor, or a parent or other affiliated company of the Investment Advisor.
3. The Investment Advisor is prohibited from making soft-dollar arrangements of any kind.
4. All contracted Investment Advisors shall report book value and market value of investment holdings, the total investment return, and such other information requested by the Director as often as requested by the Director.

VIII. Collateral, Safekeeping and Custody

A. **Depositories.** Consistent with the requirements of Chapter 2257 of the Texas Government Code, the City requires all depository institution deposits to be federally insured or collateralized with eligible securities. Any financial institution serving the City as a depository institution will be required to sign a Depository Agreement with the City and the City's safekeeping agent. The safekeeping portion of the Agreement shall define the City's rights to the collateral in case of default, bankruptcy, or closing and shall establish a perfected security interest in compliance with Federal and State regulations, including:

- the Agreement must be in writing;
 - the Agreement has to be executed by the depository institution and the City of Bryan contemporaneously with the acquisition of the asset; and
 - the Agreement must be part of the depository institution's "official record" continuously since its execution.
1. Eligible securities for collateralization of deposits are defined by the Public Funds Collateral Act (Chapter 2257 of the Texas Government Code), as amended, and meet the constraints of this Policy.
 2. The market value of the principal portion of collateral pledged for certificates of deposit must at all times be equal to or greater than 102% of the face value of the certificate of deposit plus accrued interest, less the applicable level of FDIC insurance.

3. The City shall require monthly reports with market values of pledged securities from all financial institutions with which the City has collateralized deposits. The Investment Officers will monitor adequacy of collateralization levels to verify market values and total collateral positions.
 4. If the collateral pledged for a deposit falls below the par value of the deposit, plus accrued interest and less FDIC insurance, the financial institution holding the deposit will notify the City and must pledge additional securities no later than the end of the next succeeding business day.
 5. Collateralized deposits often require substitution of securities. Any financial institution requesting substitution must contact the Investment Officers for approval and settlement. The substituted security's value will be calculated and substitution approved if the substitution maintains a pledged value equal to or greater than the required security level. An Investment Officer must provide written notification of the decision to the bank or the safekeeping agent holding the security prior to any security release. Substitution is allowable for all transactions, but should be limited, if possible, to minimize potential administrative problems and transfer expense.
- B. Custody.** Investment securities purchased for the City, except investment pool funds and mutual funds, will be on a delivery versus payment basis and be delivered by either book entry or physical delivery. A Federal Reserve Member financial institution designated as the City's safekeeping and custodian bank shall hold these securities in a third-party safekeeping account. The City may designate more than one custodian bank. In no event shall the City's custodial or safekeeping institution also be a counterpart (broker or dealer) to the purchase or sale of these securities.
- C. Safekeeping.** The City shall execute a written Safekeeping Agreement with each bank prior to utilizing the custodian's safekeeping services. Only a financial institution located within the State of Texas may be utilized as a custodian of securities pledged to secure Certificates of Deposit. The safekeeping agreement must provide that the custodian will immediately record the receipt of purchased or pledge securities on its books and promptly issue and deliver a signed safekeeping receipt showing the receipt and the identification of the security, as well as the City's interest.
1. The Director shall maintain a list of designated custodian banks and a copy of the Safekeeping Agreement executed with each custodian bank.
 2. The City must approve release of securities, in writing, prior to their removal from the custodian account. A facsimile of a written authorization shall be sufficient if the custodian orally confirms receipt of the transmission and an exact copy of the document is retained at the City.

3. All securities shall be confirmed in the name of the City and delivered to an approved custodian bank or carried at a Federal Reserve Bank in the name of the City. The custodian shall not otherwise deposit purchased or pledged securities. All securities owned by the City shall be evidenced by a safekeeping receipt issued to the City and signed by the appropriate officer at the custodian bank stating that the securities are held in the Federal Reserve System in a customer account naming the City as the “customer.” In addition, the custodian bank will furnish to the City a copy of the delivery advice received by the custodian bank from the Federal Reserve Bank.
4. The original safekeeping receipt for each transaction, including purchased securities under a repurchase agreement and collateral securing deposits, shall be forwarded to the Director or his designee and held in a secured file at the City.
5. At least once each quarter, the Director or his designee shall verify that all securities owned by the City or pledged to the City are held in safekeeping in the City’s custodian bank with proper documentation. At least annually, the City’s Investment Program, including the records of custodians and depositories, shall be subject to a compliance audit of management controls on investments and adherence to the City’s established investment policies by independent Certified Public Accountants selected by the City Council.

IX. Investment Policy Adoption

The City’s Investment Policy shall be adopted by resolution of the City Council. This policy may be amended as recommended by the Director or as State law may require. The policy shall be reviewed by the Investment Committee at least annually and submitted, with any proposed changes, to the City Council for consideration and adoption. Changes made to the Investment Policy or investment strategies shall be noted in the recommendations.

X. Glossary

- A. “Bond Proceeds” means the proceeds from the sale of bonds, notes, and other obligations issued by the City, and reserves and funds maintained by the City for debt service.
- B. “Book Value” means the original acquisition cost of an investment plus or minus the accrued amortization or accretion.
- C. “Funds” means public funds in the custody of the City that the City has the authority to invest.
- D. “Investment pool” means an entity created under this code to invest public funds jointly on behalf of the entities that participate in the pool and whose investment objectives are (in order of priority) preservation and safety of principal, liquidity, and yield.
- E. “Market value” means the current face or par value of an investment multiplied by the net selling price of the security as quoted by a recognized market-pricing source quoted on the valuation date.
- F. “Pooled fund group” means an internally created fund of the City in which one or more institutional accounts of the City are invested.
- G. “Separately invested asset” means an account or fund of a state agency or local government that is not invested in a pooled fund group.
- H. “Qualified representative” means a person who holds a position with a business organization, who is authorized to act on behalf of the business organization, and who is one of the following:
 - 1. For a business organization doing business that is regulated by or registered with a securities commission, a person who is registered under the rules of the National Association of Securities Dealers;
 - 2. For a depository institution, a member of the loan committee for the bank or branch of the bank or a person authorized by corporate resolution to act on behalf of and bind the banking institution;
 - 3. For an investment pool, the person authorized by the elected official or board with authority to administer the activities of the investment pool to sign the written instrument on behalf of the investment pool; or
 - 4. For an investment management firm registered under the Investment Advisors Act of 1940 (15 U.S.C. section 80b-1 et seq.) or, if not subject to registration under the Act, registered with the State Securities Board, a person who is an officer or principal of the investment management firm.

Appendix A

Approved Sponsors of Investment Training

- Government Finance Officers Association of Texas (GFOAT)
- Government Treasurers Organization of Texas (GTOT)
- Texas Municipal League (TML)
- University of North Texas (UNT)

Appendix B

Authorized Broker/Dealers

- Coastal Securities
- Duncan-Williams, Inc.
- First Southwest Company
- Great Pacific Securities
- Wells Fargo Brokerage

CITY OF BRYAN, TEXAS

CAPITALIZATION POLICY

I. Criteria for Capitalization

Generally, items must be capitalized if they meet all of the following criteria:

- A. The expected useful life is three (3) years or more.
- B. The item belongs to one of the general classes of property that is considered capital assets as defined by general accounting terms.
 - 1. Land
 - 2. Buildings and Improvements
 - 3. Equipment
 - 4. Improvements other than Buildings
 - 5. Infrastructure

Infrastructure is defined as long-lived capital assets that are normally stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Infrastructure includes roads, bridges, storm drainage systems, sidewalks and traffic signals. In the case of roads, the cost includes the value of the property underlying the road, curbs, gutters and median strips.

- C. The unit cost of the item meets or exceeds the minimum threshold amount stated below:
 - 1. Land – All land capitalized, regardless of purchase price. Property tax paid by the City is considered to be part of the purchase price and should be charged to the same fund/account as the original property purchase. Site preparation costs are considered to be ancillary charges necessary to place the asset into its intended condition for use and must therefore be capitalized as part of the cost of the land.
 - 2. Buildings - \$5,000.00
 - 3. Building Improvements - \$5,000
Capital improvements to buildings include structures and all other property permanently attached to, or an integral part of, the structure (e.g. loading docks, heating and air conditioning equipment, carpeting, etc.)
 - 4. Equipment - \$5,000 or more.
 - 5. Improvements Other Than Buildings - \$5,000 or more.

The exception to this threshold amount is collective units, which generally includes library books and trash receptacles. All library books and trash receptacles are capitalized; there is no minimum dollar threshold. Collective units are described in more detail in this policy.

- 6. Infrastructure –
 - a) Bridges \$20,000 or more
 - b) Drainage Systems \$20,000 or more
 - c) Streets \$20,000 or more
(includes curbs, gutters, median strips)
 - d) Sidewalks \$10,000 or more
 - e) Sidewalks \$10,000 or more

Unit cost should include charges for installation, site preparation costs, design fees, legal fees, survey costs, taxes, transportation, shipping and insurance fees while under construction. City employees' payroll costs for the time they spend while working on a project will be capitalized as part of the project cost.

CITY OF BRYAN, TEXAS

CAPITALIZATION POLICY

- D. The item is not consumed, unduly altered, or materially reduced in value immediately upon use.

II. Capital Asset Acquisition Cost

Capital assets should be recorded at their historical cost, which includes the vendor's invoice amount plus the value of any trade-in, freight, professional fees, installation and site preparation costs. Modifications or attachments necessary to make the asset usable for its intended purpose are also included in the asset's acquisition cost.

III. Collective Units

Some property, such as trash receptacles and library books, may be purchased in large quantities at one time. While the cost per unit may be less than the capitalization threshold, the City may choose to capitalize these group purchases.

Library books and trash receptacles are valued at cost. Freight charges and handling costs should be included as part of the capitalized cost of these items.

The City may also capitalize items that are normally used in sets or multiple units. For example, workstations may have component pieces costing less than \$5,000 per unit. However, when assembled, these component pieces function as a stand-alone working unit with a total value in excess of the capitalization threshold.

Computer equipment generally does not fall under the "multiple set" rule, because monitors and keyboards are easily and often relocated and used with different CPU's.

IV. Donations

Donations and gifts to the City will be recorded at market value as of the date of contribution. Any ancillary costs necessary to install the asset will be included in the total value of the asset. If a capital asset donation is made to the City, the Fiscal Services Department must be notified to ensure the proper recording of the asset.

V. Works of Art and Historical Treasures

Works of art and historical treasures are items or collections that are for public exhibition, education or research and may be classified as exhaustible or inexhaustible.

An exhaustible work of art or historical treasure is one whose useful life diminishes over time, and as such, these items will be depreciated over their estimated life. The depreciation period for these items will be determined on a case-by-case basis.

An inexhaustible item has an extraordinarily long estimated life that will not be appreciably diminished by display or use. These items must be recorded as a capital asset, but will not be depreciated.

CITY OF BRYAN, TEXAS

CAPITALIZATION POLICY

VI. Leases

Leases of equipment or other assets shall be capitalized if the lease agreement meets any one of the following criteria:

- A. The lease transfers ownership of the property to the lessee (City) by the end of the lease term
- B. The lease contains a bargain purchase option
- C. The lease term is equal to 75% or more of the estimated economic life of the lease property
- D. The present value of the minimum lease payments at the inception of the lease, excluding executory costs, equals at least 90% of the fair value of the leased property. Executory costs include maintenance, insurance and taxes.

A lease that does not meet any of the above criteria shall be classified as an operating lease and recorded as an expense.

VII. Depreciation

Capital assets should be depreciated over their estimated useful lives and the City has set the range of lives for each capital asset class as follows:

- | | |
|---|-----------------------------------|
| • Buildings & improvements | 15 to 40 years |
| • Improvements other than buildings | 5 to 40 years |
| • Equipment | 3 to 10 years |
| • Works of Art and Historical Treasures | Determined on an individual basis |
| • Library Books | 15 years |
| • Software | 3 years |
| • Streets | 20 years |
| • Sidewalks | 20 years |
| • Traffic Signals | 20 years |
| • Storm Drains | 35 years |
| • Bridges and Culverts | 40 years |

Land is considered to have an unlimited life and therefore is not depreciated.

The City calculates depreciation using the straight-line method. Straight-line depreciation is a method of calculating the depreciation of an asset which assumes the asset will lose an equal amount of value each year. The annual depreciation is calculated by subtracting the salvage value of an asset from the purchase price, and then dividing this number by the estimated useful life of the asset.

Our software applies the following depreciation rules:

- 100% during the month that the asset is installed
- 100% each of the remaining months that the asset remains active
- 0% the month that the asset is retired

CITY OF BRYAN, TEXAS

CAPITALIZATION POLICY

VIII. Purchasing Capital Assets

The City of Bryan Purchasing Policy states that “Departments are prohibited from making any purchase which exceeds \$3,000 without first obtaining a purchase order.” By definition, capital assets cost more than \$3,000, so they must be purchased via a purchase order, blanket purchase order or inverted purchase order. (Please refer to the Purchasing Policy for more detail.)

Components of capital assets or capital projects are often purchased separately from the primary asset and may cost less than \$3,000. These items may be purchased in any manner approved by the City of Bryan Purchasing Policy, including Procurement Cards (procurement cards may not be used to purchase any item costing more than \$3,000). Supporting documentation must indicate that the purchase is part of a capital asset and the correct capital account and project code must be used.

IX. Improvements Versus Maintenance

Maintenance is the repair or replacement of component parts or accessories, which does not extend the original, estimated useful life or significantly enhance the net value of a capital asset. Basically, maintenance is an expenditure that keeps the asset in ordinary operating condition; it is non-capital in nature and must be expensed.

Improvements are subject to the same cost thresholds as the original asset cost. To qualify as an improvement, the cost of renovating the asset must meet the minimum dollar threshold and at least one of the following must apply:

- The original estimated service life of the asset is extended by 25% or more.
- The net value of the asset is increased by 25% or more.
- The cost results in a 25% increase in the capacity of the asset.
- The asset is altered to adapt it to a different use.

If the above conditions are not met, the cost should be expensed as repair and maintenance.

Determinations must often be made on a case-by-case basis. In those instances, the Fiscal Services Department will determine if the expenditure qualifies as an improvement or maintenance. Improvements will be treated as capital assets and will be capitalized and depreciated using the same depreciation rates as the underlying asset over the remaining useful life of the original asset.

X. Disposition of Capital Assets

Capital assets which are obsolete, worn out or no longer meet the requirements of a department may be sold as surplus, transferred to another department, traded-in or discarded. In the event an asset is transferred to another department or removed from service, a “Request for Property Transfer or Disposal” form must be completed and sent to the Purchasing Department who shall forward a copy to the Fiscal Services Department. This form must be signed by the appropriate manager(s).

CITY OF BRYAN, TEXAS

CAPITALIZATION POLICY

XI. Inventory

Individual departments are responsible for conducting physical inventories of their assets upon request of the Fiscal Services Department or the City's Internal Auditor. Should the inventory reveal discrepancies, it is the responsibility of the individual department to investigate those differences and report all findings to Fiscal Services and/or the Internal Auditor.

XII. Controlled Assets

Controlled assets are those items that do not meet the criteria for capitalization. They are defined as having a unit cost of at least \$1,000.00, but less than \$5,000.00. Additionally, they are expected to have a service life of at least one year. Controlled assets are not depreciated.

These assets represent a substantial investment by the City and must be adequately maintained at the department level and appropriately monitored. As such, all Controlled Assets will be etched or tagged in a manner they can be tracked and differentiated from Capitalized Property. Computer equipment, including CPU's, monitors, and printers, is a good example of this type of property.

The following data elements must be recorded for all Controlled Assets:

- Responsible department
- Location
- Description
- Acquisition date
- Tag number
- Manufacturer, Model Number, Serial Number
- Disposition date (date removed from service)
- Method of disposal